

# Fiscal Year 2022 Adopted Budget

*American Fork City, Utah*



**AMERICAN**  
**18 FORK 53**



**AMERICAN**  
**18 FORK 53**

# **American Fork City, Utah**

# **Adopted Budget**

## **Fiscal Year 2021-2022**

**Prepared by:**  
**American Fork City Administration**  
**51 E Main St**  
**American Fork, UT 84003-2381**  
**[www.americanfork.gov](http://www.americanfork.gov)**  
**Phone: (801) 763-3000**  
**[amontoya@americanfork.gov](mailto:amontoya@americanfork.gov)**



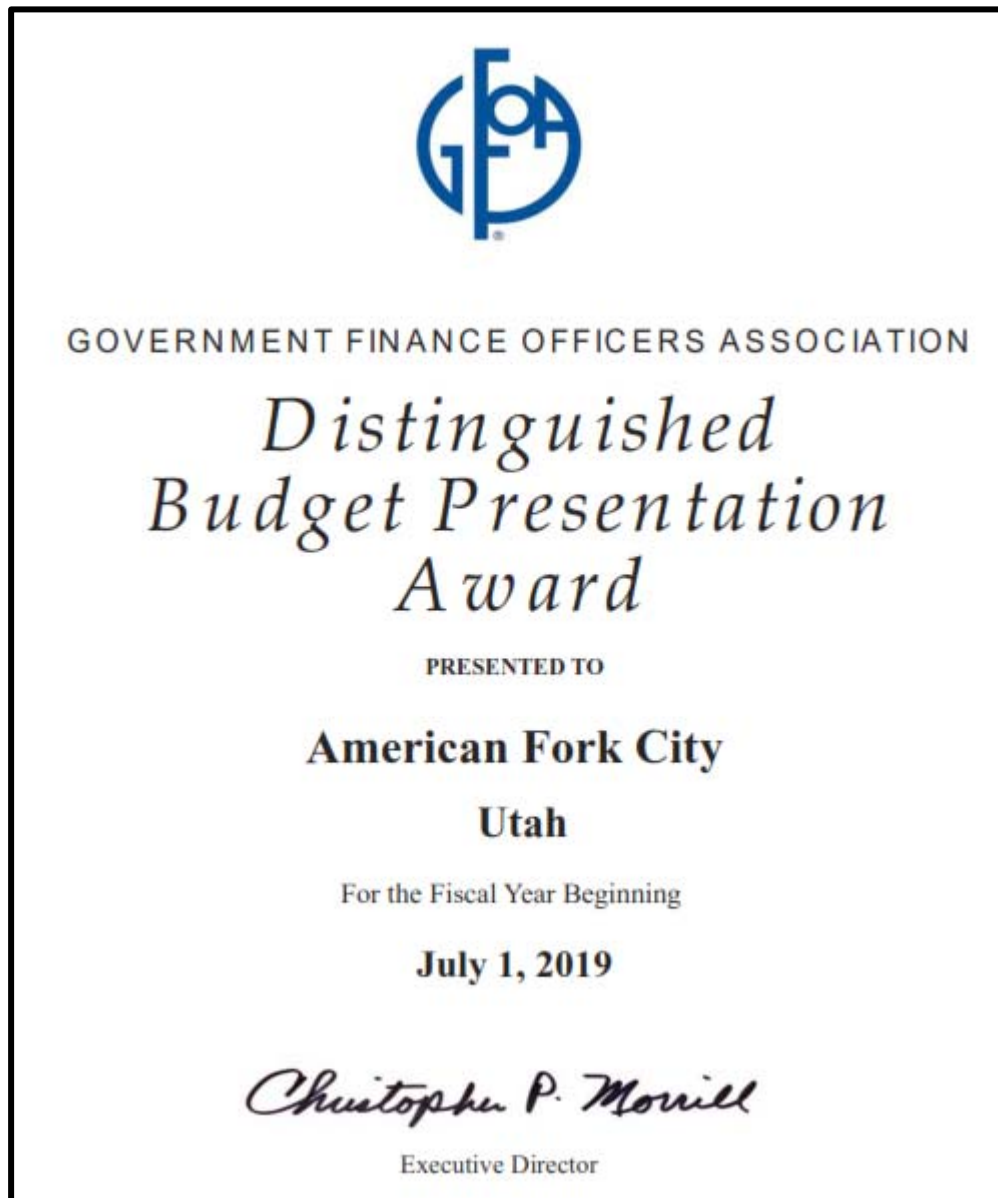


## Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to American Fork City, Utah for its annual budget for the fiscal year beginning July 1, 2019.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another year.







# Table of Contents

## INTRODUCTION

Elected/Appointed Officials .....	2
City-Wide Organizational Chart.....	3
Strategic Goals.....	4
Budget Message.....	7
Community Profile .....	10

## BUDGET AND FINANCIAL OVERVIEW

Budget Process and Overview .....	14
Fund Types and Financial Structure.....	18
Revenue Overview.....	21
Financial Policies.....	33
Debt Overview.....	48
Fund Balance Overview .....	50

## BUDGET SUMMARIES

Fund Balances.....	54
Combined Revenue Summary – All Funds .....	56
Combined Expenditure Summary – All Funds.....	58
Full-Time Equivalent Summary .....	60

## GENERAL FUND

General Fund Summary .....	62
General Fund Revenue Detail.....	63
General Fund Expenditure Summary .....	66
Department Budgets	
Executive .....	68
Legislative.....	69
Legal .....	70
Administration .....	71
Community Services Administration .....	75
Parks and Boat Harbor.....	77
Cemetery.....	80
Library and Learning Center .....	82
Police .....	85
Fire and Rescue.....	92
Public Works Administration .....	99
Streets .....	101
Building Maintenance.....	103
Building Inspection.....	105
Engineering.....	107
Recreation .....	110
Planning .....	112
Citizen Committees .....	114



# Table of Contents

## **SPECIAL REVENUE FUNDS**

Municipal Building Authority Fund .....	118
Fitness Center Fund .....	119
PARC Tax Fund .....	122
Celebration Fund .....	123
Downtown Redevelopment Fund .....	124
East Side Redevelopment Fund .....	125
Business Park Redevelopment Fund .....	126
Egg Farm Economic Development Fund .....	127
Patriot Station Community Reinvestment Area .....	128

## **DEBT SERVICE FUND**

Debt Service Fund .....	130
-------------------------	-----

## **CAPITAL PROJECTS FUNDS**

General Capital Projects .....	132
Bond Capital Projects .....	135
Capital Equipment .....	136
Park Impact Fee Fund.....	138
Road Impact Fee Fund.....	139
Fire Impact Fee Fund.....	140
Police Impact Fee Fund .....	141

## **PERMANENT FUND**

Perpetual Care Fund .....	144
---------------------------	-----

## **PROPRIETARY FUNDS**

Culinary Water and Pressurized Irrigation Funds .....	146
Sewer and Storm Drain Funds .....	154
Sanitation and Recycling Fund.....	162
Broadband Fund.....	163
Fleet Operations and Maintenance Fund .....	167
Fleet Capital Fund.....	168
Information Technology Fund.....	170

## **CAPITAL INVESTMENTS**

Capital Projects Overview .....	172
Capital Projects and Equipment—5 Year Plan.....	177
Capital Projects – Operating Budget Effects .....	188

## **APPENDIX**

Glossary .....	192
----------------	-----

# Introduction





Elected Officials and Leadership Team



Mayor  
Brad Frost



Councilman  
Kevin Barnes



Councilman  
Staci Carroll



Councilman  
Ryan Hunter



Councilman  
Rob Shelton



Councilman  
Clark Taylor

APPOINTED OFFICIALS

City Administrator .....	David Bunker
City Recorder .....	Terilyn Lurker
City Treasurer .....	Karen Kester

DEPARTMENT DIRECTORS

Police Chief .....	Darren Falslev
Fire Chief .....	Aaron Brems
City Attorney (Contract) .....	Cherylyn Egner
Public Works Director .....	R. Scott Sensenbaugh
Finance Director .....	Anna Montoya
Planning Director .....	Adam Olsen
Community Services Director .....	Camden Bird
Recreation & Fitness Center Director .....	Derric Rykert
Broadband & Technology Director .....	George Schade







## Strategic Goals

American Fork is a place of balance. Situated between two of Utah’s largest metropolitan areas, the city finds itself, quite literally, in the middle of everything. Affectionately dubbed “The Hub of Utah County,” the city’s convenient location allows for easy access to almost everything. With a famous lake on one side and a world-class mountain range on the other, the city is also a center of recreation and a place of great natural beauty. With an impressive offering of recreational destinations, restaurants, and other businesses, American Fork is a destination for people living in surrounding cities.

The city’s sense of equilibrium goes beyond geography. American Fork has achieved an impressive balance between the past and the future that makes it unique among cities. While other cities advance rapidly toward unencumbered modernization, American Fork balances its progress with a healthy respect for its roots and a strong connection to its past. While honoring its heritage, however, the city is advancing into the modern era with economic development and the addition of cutting-edge infrastructure in the areas of transit and information technology. In American Fork, the past and future come together to create a perfect place to live and work.

### CITY VISION

American Fork represents a place of immense possibility, of freedom, and of unmatched convenience. As a central hub along the Wasatch Front, American Fork serves as an important center for economic, residential, and recreational activity.

1. A Sense of Home —For most people who put down roots, American Fork quickly feels like home. As a result, people tend to stay in American Fork, even across generations. Its proximity to amenities—including parks, a library, and a recreational program—make American Fork a great place to raise a young family, but it is also perfect for families of all ages and stages of life.
2. Quality of Life—As a bigger city with a small-town feel, American Fork offers an exceptional quality of life. The city is very safe, economically sound, and offers endless recreational opportunities. With a close connection to nature and the availability of recreational activities, it is easy to live an active, healthy, and peaceful life. With something for everyone, the city enables residents to do the things they love.
3. Top-Tier Public Services—The city government supports and improves quality of life by supplying impressive public amenities and top-tier public services. Police and fire departments are valued members of the community and perform at a high level to keep the city safe and secure. Public parks, libraries, fitness center, and other features enrich the lives of residents.

### STRATEGIC PLAN

The strategic plan builds upon the city’s vision and represents a “living plan” for the City, which is used to guide policy decisions by City Council and administrative decisions by staff. As the City experiences unprecedented growth, the strategic plan begins with annual input from the community, wherein resident priorities are defined from survey results that highlight their top issues. The survey results are discussed during an annual budget retreat where a workplan is developed to set goals for the coming budget year. These principals guide the creation and preparation of this budget.





## Strategic Goals

### FISCAL SUSTAINABILITY AND RESPONSIBILITY



This directive speaks to the need to prudently manage community resources and provide critical services in such a way that maximizes citizen return on investment. American Fork plans for economic storms and maintains fiscal capabilities to ensure the delivery of citizen services and the proactive maintenance of critical infrastructure. Likewise, the city works to accomplish this while striving to not place undue financial burdens on citizens.

#### Initiatives

- Develop an ongoing property tax plan to ensure adequate funding is in place to support and maintain level of services to the community.
- Evaluate the sustainability of the current certified tax rate to determine the extent of a property tax increase through truth in taxation and the need to schedule a one time versus ongoing pegged rate.

### INFRASTRUCTURE IMPROVEMENTS

This directive speaks to the impact that a quality infrastructure system has on quality of life. American Fork values the benefits of well-maintained and modern transportation, water, sewer, storm drain, and fiber system, and recognizes the role that such plays in both economic development and community health and safety.



#### Initiatives

- Develop a plan to provide fiber to residents and businesses in American Fork by gauging public interest, considering all model options (take-rate, open access, or public-private partnerships), and developing a plan to include project area, capital and operating costs, funding options, and phasing of implementation.
- Begin construction of 200 South by determining viability of redevelopment project area funding and bonding.



## Strategic Goals

### WATER PRESERVATION



This directive includes enhancing the water supply portfolio, continuing to encourage water use efficiency, making organizational enhancements to improve efficiency and manage costs, and optimizing existing water assets to provide safe water to ensure customer water needs are met in a cost-efficient manner.

#### Initiatives

- Review current operations as part of the infrastructure plan to determine water needs in light of the City's current growth.
- Develop and implement a pressurized irrigation metering plan, including smart metering, to promote water conservation throughout the City.
- Determine viability of a water recycling program.

### QUALITY OF LIFE

This directive speaks to the importance of balancing necessary and inevitable growth and development with those qualities and characteristics that originally attracted residents to American Fork. American Fork places prime importance on providing and preserving adequate open space and high-quality public facilities for residents to live, work and play.



#### Initiatives

- Complete construction of phase IV of Art Dye Park, including parking around baseball fields and grant funding for park trail improvements. Evaluate the best use for undeveloped portion of Art Dye.
- Acquire land south of I-15 for parks and public facilities by engaging with a realtor to explore spaces that fit in park and fire service master plans by focusing on a regional park, third fire station, and water pump station.



## Budget Message

### Mayor, City Council, and Citizens of American Fork City,

We are pleased to provide the American Fork City budget for fiscal year 2022 for your review. The 2022 fiscal year, which begins July 1, 2021, and ends June 30, 2022, represents the estimated annual revenues and expenses throughout each fund within the budget. This budget has been prepared using budgetary practices and techniques recommended by the Government Finance Officers Association (GFOA). As required by State law, the adopted budget is balanced, meaning governmental expenditures will not exceed governmental revenues. In addition, the prepared budget also complies with City Code Sec. 3: Statutory Provisions Regulating Budget, Financial Reporting, and Auditing. All matters with respect to adoption of a budget, financial reporting, and auditing shall also be conducted within the City pursuant to the requirements of the Uniform Fiscal Procedures Act for Utah Cities, as contained in Chapter 6 of Title 10 of the Utah Code Annotated, 1953, as amended.

At the outset of the COVID-19 pandemic last year, staff projected general revenues to decrease by eighteen percent due to potential mandated closures, high unemployment figures, and pessimistic economic forecasts. Despite the challenges presented by the virus, American Fork's local economy has remained strong. Although revenue estimates in fiscal year 2021 are currently projected to outpace original projections, the City remains conservative in its fiscal year 2022 general revenue projections, recognizing the continued constraints of COVID-19 and current economic uncertainties due to rising inflation and cost of goods and services.

As part of the planning and prioritization efforts for the fiscal year 2022 budget, a significant focus has been placed on improving infrastructure, providing water sustainability through infrastructure and preservation, and upholding superior levels of service in public safety. Please consider the following highlights:

### **PUBLIC SAFETY**

Public safety continues to be a top priority for both the City Council and staff of American Fork City. The Fire and Rescue Department is seeing an ever-increasing number of ambulance transport calls. In fact, approximately 78 percent of the Department's calls are medical-related. This increase in call volume has led to increased wear and tear on the City's first-out



ambulances, and the high number of calls adds additional workload-related stress on employees. The budget includes the addition of five Firefighter/Paramedics and the replacement of one ambulance.





## Budget Message

American Fork police department's dedicated, professional Law Enforcement Officers are responding to an increasing number of calls. To ensure our officers can provide timely service and address the community's needs, the budget includes hiring two additional Police Officers and one Police Detective. Three additional police vehicles will be added, and five vehicles will be replaced.

### **WATER IMPROVEMENT AND PRESERVATION**

Water system improvement projects in the amount of \$24 million are immediately necessary to provide adequate fire protection and culinary water services to high-growth areas. Several segments of the project will replace dilapidated mainlines which routinely suffer from system outages due to breaks and leaks. This project will also replace old and undersized main line pipes with larger ductile iron pipe along the network backbone of the culinary water system. New pipe sizes will range from 18" to 36" in diameter, depending on location. The project will be completed in four segments, but all four segments are needed for the project to be able to deliver the needed water to areas of high growth and affordability. Work includes installing new culinary service connections and fire hydrants within the project area. Construction for segments one and two are underway and design for segments three and four are nearing completion. The remaining project balance of \$12,908,000 is included in the fiscal year 2022 budget.

To promote water conservation and comply with state mandates, the City is proposing \$7,200,000 in metering improvements for pressurized irrigation throughout the City, with a grant to fund up to \$1.5 million of the proposed project costs. This is a multi-year project with total project costs estimated at \$15 million, including the addition of smart metering to allow for real-time data on water usage and billing.

To buffer and strengthen City supply sources in time of drought, American Fork City is also exploring the feasibility of a water recycling program. Costs for a feasibility study and design are proposed in the amount of \$2 million.

### **INFRASTRUCTURE**

Several capital projects are included within the framework of the fiscal year 2021-2022 budget.

Currently, Fire Station 51 is the busiest fire station in Utah County that responds out of a single station. The Fiscal Year 2022 budget includes \$8,500,000 to build a second public safety station with integrated police shooting range in the northeast portion of the City. Once complete, the new Station 52 will be able to effectively service the northeast portion of the City providing adequate response times to this area of the City. Station 52 will also serve the 10,000 residents in the City of Cedar Hills. Funding has been secured and land purchase negotiations are underway.

The City funds a comprehensive pavement management and preservation plan through several funding sources including the Utah Department of Transportation allocation of Class B and C Road Funds, a fourth quarter cent sales tax dedicated to roads and transit approved by the Utah County Tax Commission beginning April 1, 2019, and a discretionary allocation of property tax. The City has adopted a holistic approach to road improvements, opting to repair or replace infrastructure under the roads as needed. During fiscal year 2022, \$4,685,106 is dedicated to funding the infrastructure management plan,



## Budget Message

including \$2,621,214 is budgeted for road improvements, \$1,182,613 for water system improvements, \$719,679 for storm drain, and \$161,600 for sidewalks.

Other projects of note are listed as follows:

- 700 North Connector Road – estimated cost \$1,923,000
- 300 West Pacific Drive Improvements - \$850,000
- Sam White Lane Widening - \$1,643,786
- Open Space Land Purchase - \$3,000,000

### CHALLENGES AND OPPORTUNITIES

It is an exciting and great time to live and work in American Fork. The City is at a crossroads as we are experiencing unprecedented residential and commercial growth. The City is making well-informed, calculated and conservative decisions using a myriad of economic and pecuniary data as we look to the future. Fortunately, American Fork is an economic hub of Northern Utah County with a diversified community, low unemployment, and varied industry base. The City is well positioned to mitigate multi-faceted economic uncertainties as the nation heals from the COVID-19 pandemic.

As we look to the future to eventual build-out, staff is striving to be strategic with the many needs departments face. Timing and funding are key to providing the capital needs for all departments to serve the citizens in the most efficient and effective way. Although department needs outweigh current resources to fund these projects, only the most critical were included in this budget. These deferred requests will need to be addressed in upcoming budgets, reevaluated for potential reduced costs, and aligned with the strategic goals set by City Council.

We extend sincere appreciation to the City's elected officials, dedicated employees, administration, and stakeholders participating in this important process. This document could not have been prepared without their dedicated service and input. We look forward to the continued collaboration with the Mayor and City Council, City staff, and American Fork residents.

Thank you for taking the time to read through and understand the 2021-2022 budget. The priorities of the budget target the priorities of our community and address the impacts of the recent economic difficulties. We welcome your questions, input, and ideas as we finalize the budget process. The Mayor and City Administrator are available to discuss any concerns or input you may have. Thank you for your trust and allowing us to serve you and your family.

Sincerely,

David H. Bunker  
City Administrator



## Community Profile

American Fork City, incorporated in 1853, covers a land area of approximately 10.38 square miles. The City lies in the northern portion of Utah County, between two of the state's largest population areas, Salt Lake City (approximately 28 miles north) and Provo City (approximately 12 miles south). The U.S. Census estimates American Fork's population to be 33,161.

### SETTLEMENT

American Fork was settled in 1850 by Mormon pioneers and incorporated as Lake City in 1853. Settlers changed the name from Lake City to American Fork in 1860, due to the river that runs through the City and to avoid confusion with Salt Lake City. In the 1860's American Fork established a public school, making it the first community in the territory of Utah to offer free public education to its citizens.



During World War II the town's population expanded when the Columbia Steel plant was built. The City's annual summer celebration is still called "Steel Days" to honor the economic importance of the mill, which closed in 2001.

### EDUCATIONAL OPPORTUNITIES

There are a number of higher education institutions located in the state. These include Brigham Young University, Utah Valley University, University of Utah, Utah State University, Weber State University, Southern Utah University, Snow College, Dixie State University, and Salt Lake Community College. Alpine School District is located within the City's boundaries, and the City takes great pride in the American Fork High School (AFHS). AFHS was ranked as one of the top-scoring 25 high schools in Utah, and has many successful athletic teams. The American Fork High School marching band is one of the nation's top marching bands, having been invited to parades and celebrations across the nation, including the Rose Parade and former President George W. Bush's second inauguration parade.

### MEDICAL INSTITUTIONS

The City built a hospital in 1937. A new facility was built in 1950, which was sold to Intermountain Healthcare in 1977, which in turn replaced that hospital with a new facility in 1981. The hospital recently underwent a significant expansion that



included construction of an 84,000 square foot hospital addition and an 85,400 square foot multispecialty clinic. In addition to the hospital, American Fork has several medical clinics and physicians; the City has become a major medical provider for northern Utah county.





## Community Profile

### DEMOGRAPHIC PROFILE

Population 2010 .....	26,263
Population 2019 .....	33,161
Households .....	8,866
Persons per households.....	3.38
Median home value.....	\$286,800
Median household Income.....	\$77,857

### ECONOMIC DEVELOPMENT

The City recognizes the need to develop the City's economic base to provide necessary services, such as roads, recreation, and public safety to its citizens.

The City has a mix of retail, light manufacturing, professional office, and commercial space. Located along Interstate 15, "The Meadows," a large

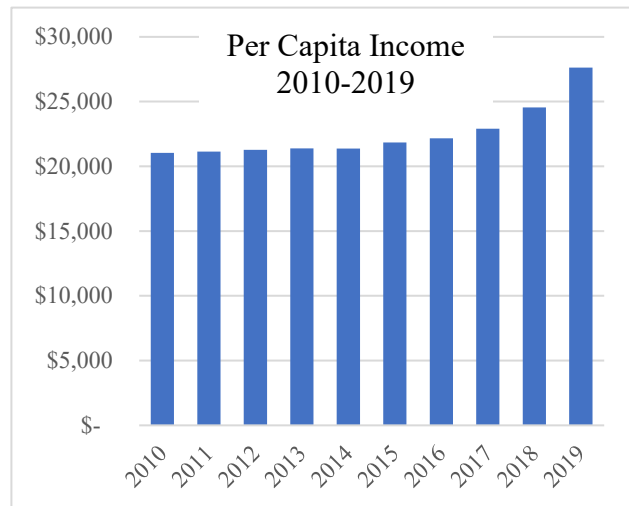


shopping and entertainment center located in American Fork, provides a substantial tax base for the City and has become a destination hub in Utah County. The City is also home to a number of automotive dealerships, including Doug Smith Autoplex, Ken Garff Ford, Ken Garff Chevrolet, National Buick GMC, Velocity Auto Sales, Kentson Car Company, Watts Automotive, and many others.

The City has been able to successfully use its Redevelopment Agency to redevelop areas in the City. The City currently has one active project area. The Egg Farm EDA project area has attracted a number of major employers in the City and is the location

of the North Pointe Business Park. Overall assessed values have increased 13,095% between 1999 and 2017. The City is actively pursuing creation of a Community

Reinvestment Area (CRA) in the southwest portion of the City near the FrontRunner station to facilitate growth in that area.



Calendar Year	Population (1)	Personal Income - Federal AGI (2)	Per Capita Personal Income (1)	Unemployment Rate (3)
2011	27,108	\$572,954,688	\$21,136	6.3%
2012	27,405	\$583,096,185	\$21,277	5.0%
2013	27,922	\$597,167,814	\$21,387	4.3%
2014	28,235	\$603,410,185	\$21,371	3.5%
2015	28,308	\$618,275,028	\$21,841	3.3%
2016	28,770	\$637,571,970	\$22,161	3.1%
2017	29,527	\$676,286,408	\$22,904	2.9%
2018	32,519	\$798,373,969	\$24,551	2.8%
2019	33,131	\$915,243,875	\$27,625	2.5%

(1) U.S. Census Bureau  
 (2) [Tax.utah.gov/econstats/income/federal-returns](http://Tax.utah.gov/econstats/income/federal-returns)  
 (3) U.S. Bureau of Labor Statistics



# Budget and Financial Overview





## Budget Process and Overview



American Fork River

American Fork City's budget process complies with the Utah Fiscal Procedures Act. The City seeks to maintain budgetary control by monitoring monthly revenues and expenditures and by holding each department responsible for costs incurred within budgeted limits. Financial information and reports are provided to the City

Administrator, department directors, department leads, and other City staff to assist them in monitoring expenditures and keeping expenditures within approved limits. In addition, the City Council is provided a monthly budget versus actual report, and all transactions are uploaded to the state of Utah's transparency website monthly.

The fiscal year 2020-2021 budget was developed in compliance with state law and was approved by the City Council after a public hearing was held. The proposed fiscal year 2021-2022 budget for each division, department, and fund includes actual expenditures for the prior year, the current year's estimated financial information and amended budget, and the proposed budget for the coming fiscal year. The City Council shall approve the fiscal year 2021-2022 budget after thoroughly reviewing policy issues related to the budget and proposals to assist the City in achieving program objectives for the upcoming year. The budget process is intended to provide an opportunity for public participation and full disclosure to the residents of American Fork as to the intent of the City Council in funding the City's various programs and services.

### **BASIS OF BUDGETING**

The City's proprietary funds (enterprise and internal service) are budgeted on a modified accrual basis, but reported in the City's Comprehensive Financial Report on a full accrual basis. The City's internal monthly reporting for these funds is done on a modified accrual basis, with year-end adjustments to present statements on a full accrual basis for the CAFR. The major year-end adjustments include: Capitalizing fixed assets purchased during the year, reversing principal debt payments, recording depreciation, and recording developer contributions.

Fund Type	Accounting Basis	Budgeting Basis
General Fund	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual
Capital Projects Funds	Modified Accrual	Modified Accrual
Debt Service Funds	Modified Accrual	Modified Accrual
Proprietary Funds	Full Accrual	Modified Accrual





## Budget Process and Overview

### BUDGET AMENDMENTS

Budget amendments are made only with the approval of the City Council upon recommendation by the Finance Director and City Administrator. Financial controls are intended to be a resource for effective financial management, rather than a barrier to achieving results that are consistent with the City's overall mission. At the same time, the City must comply with the Utah Fiscal Procedures Act and may not expend monies in excess of those authorized by the City Council. The City Council has authority to transfer budget appropriations between individual departments of any budgetary fund. The Finance Director has authority to transfer budget appropriations between line items within any department of any budgetary fund. Budgets may be amended throughout the fiscal year. The City Council may amend the budget after holding a public hearing, giving residents at least seven days' notice. A copy of the proposed budget amendment shall be made available to residents for their review ten days before the public hearing.

### BUDGET TIMELINE

The following are the procedures and timeline followed by the City in the budget process:

December	The City solicits a community survey to residents to gauge resident satisfaction and to enlist top priorities and issues residents are facing regarding city services.
December-January	Revenue projections for all funds are made after reviewing current budget year revenue collection trends, state of Utah revenue projections, and consultation with the Finance Director, City Administrator, and Department Heads.
January	Department Heads submit proposed budgets to the Finance Director.
February	A retreat is held with the Mayor, City Council, Department Heads, and other key staff to outline priorities, goals, and initiatives for the upcoming budget year.
March-April	Between the retreat and adoption of the tentative budget, staff presents several budget work sessions to the Mayor and City Council highlighting each fund within the budget. These meetings are open to the public to facilitate budget discussions and give the Council and public a chance to ask questions and provide feedback and input.
May	A budget open house is held for the public to answer any questions and solicit feedback regarding the upcoming year's budget. During this meeting, a budget in brief is published and reviewed. During the first City Council meeting in May, a tentative budget is presented to the Council. The budget document includes the proposed amounts to be spent for operating needs of each department as well as capital needs for all fund types.
June	On or before June 30, a balanced budget is adopted for the fiscal year beginning July 1 after a public hearing is held to receive input from the residents of American Fork on all aspects of the proposed budget. The hearing is advertised in a local newspaper at least seven days before it is held, and budget documents are available for inspection at least ten days prior to the public hearing. In addition, the City Council adopts the Certified Tax Rate by June 22nd to be used by the City for property tax (assuming no proposed property tax increase).

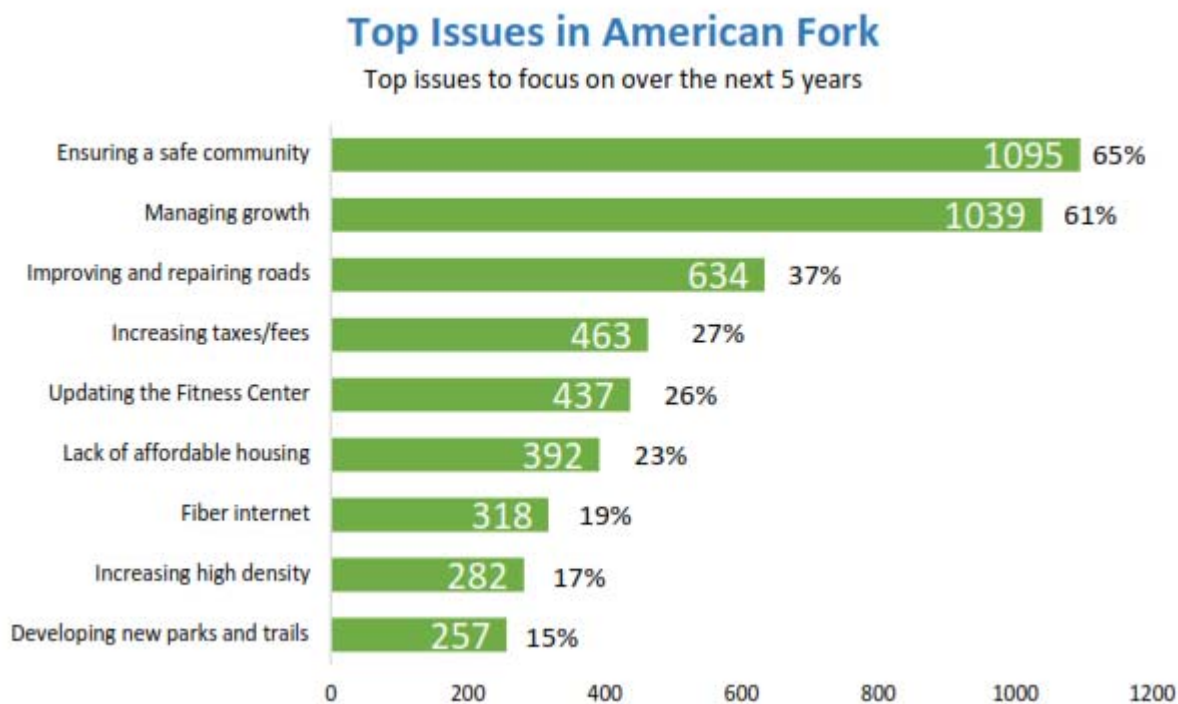


## Budget Process and Overview

July-June	Throughout the fiscal year, budgetary control is maintained at the department level after the budget is approved by the City Council. The Finance Director has the authority to transfer budget appropriations between individual line items within any department of any budgetary fund. All other amendments must be approved by the City Council after a public hearing.
-----------	---

### COMMUNITY INPUT

The budget process begins each December with a customer satisfaction survey. Residents who responded to the survey listed ensuring a safe community, managing growth and improving and repairing roads as the top three priorities.



The City Council takes the community input to develop the strategic goals for the coming budget year, which sets the tone and priorities for which all budget decisions are made.

### BUDGET OVERVIEW

The comprehensive Annual City Budget is a combination of all the individual funds, which include general, enterprise, special revenue, and capital projects funds. The graphs below break down the budget by fund and expenditures type, respectively, by the percentage of the total budget. The individual funds generally serve a distinct purpose or will cover the costs of operation for specific departments. The total combined City Budget for Fiscal Year 2022 is \$103,445,213 for all funds.

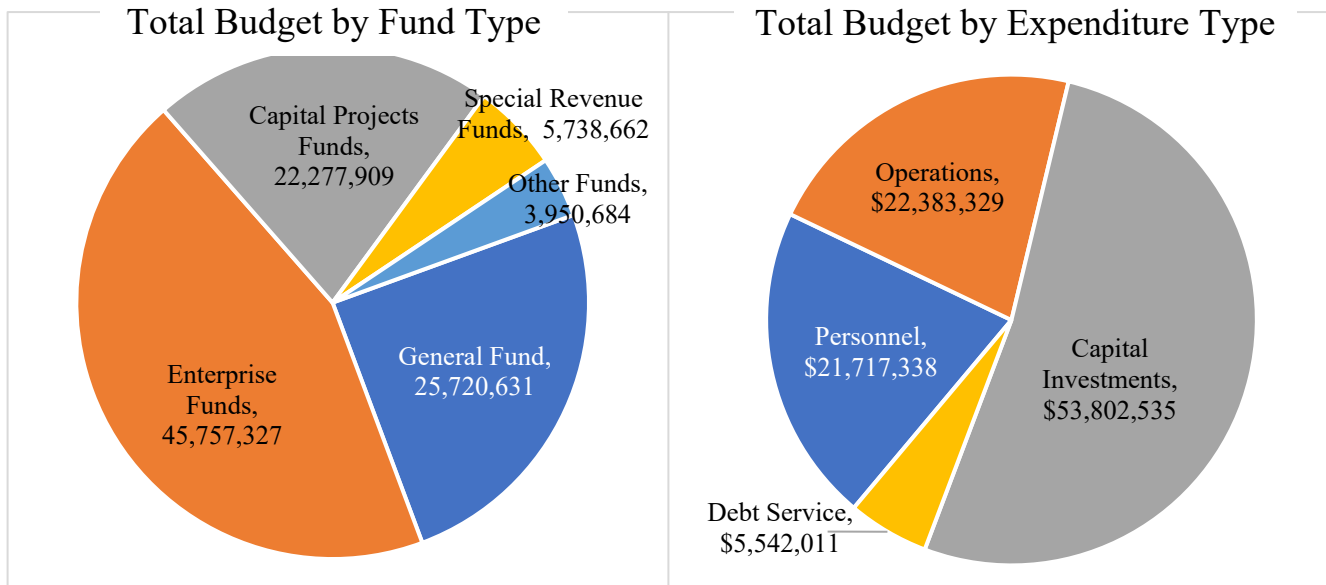
The Total Budget by Fund Type graph below shows the majority of the City's budget, \$45,757,327 or 44%, is comprised of enterprise funds. These funds include utility funds (water, sewer, storm drain and sanitation) and are supported by user fees. The City's general fund accounts for all resources that are





## Budget Process and Overview

not restricted to specific purposes. The General fund is 25% of the total budget and pays for services such as police, fire, parks, and recreation.



The Total Budget by Expenditure Type graph above shows most expenditures are capital in nature. These capital projects include, but are not limited to, a new fire station, waterline upsizing and improvements, an infrastructure maintenance plan, and pressurized irrigation metering. Of the total budget, 21% of expenditures are for personnel, which include police officers, firefighters, streets crew, park staff, administration, and more.

### BUDGET CHANGES

Minor changes occurred from the acceptance of the tentative budget on May 4, 2021 to the adoption of the final budget on June 22, 2021. The changes are as follows:

1. General Fund – Administration: the election filing period closed on June 8, 2021 for the November 2021 election. The city does not need to hold a primary election, thus reducing the election costs by \$41,524. This savings was reallocated to public safety salaries for police and fire to provide a contingency for potential merit increases throughout the budget year.
2. Pressurized Irrigation – Public Works: in an effort to promote water conservation, City Council has directed staff to hire part-time personnel to enforce water restrictions per the City Code. These positions will be seasonal and temporary with a total budget of \$18,373 for salaries and benefits.



## Fund Types and Financial Structure

The City's departments are organized groups with similar functions or programs to manage operations more efficiently. The City's financial structure is organized into various funds within departments used for accounting and reporting. This provides a framework for the budget that is easier to understand. Most of this document is organized by department to provide budgetary information. All funds of the City are appropriated through the budget process.

### GOVERNMENTAL FUNDS

**General Fund** – Used to account for resources traditionally associated with a government which are not required legally or by sound financial management to be accounted for in another fund.

#### Special Revenue Funds

- Building Authority—Accounts for the construction of capital facilities within the City.
- Fitness Center Fund—Accounts for fees charged to users and expenditures dealing with the operation and maintenance of the City's Fitness Center.
- PARC Tax Fund—Accounts for revenues received by the City from sales tax and expenditures (mainly grants) relating to the City's Parks, Arts, Recreation, and Culture tax.
- Celebration Fund—Accounts for the activities of Steel Days, the City's annual celebration.
- Redevelopment Agency Fund—Accounts for the activities of the Redevelopment Agency. The Agency is established to further redevelopment of certain City areas. For budgeting purposes, the City's RDA funds are budgeted separately, but rolled together for financial reporting purposes.
- Downtown Redevelopment Fund—Used to enhance and promote the City's core downtown area.

**Debt Service Fund**—Accounts for the accumulation of resources and payment of bond principal and interest from governmental resources.

**Capital Projects Fund**—Accounts for the construction of capital projects of the City. Impact fees, grants, bond proceeds, transfers from other funds, and interest earnings are the principal sources of funding. The City, for budgeting purposes, separates the City's capital projects funds, but reports them as a single column in the financial statements.

#### Permanent Fund

- Perpetual Care Fund—Accounts for funds received for the perpetual care of the City's cemetery.

### PROPRIETARY FUNDS

#### Enterprise Funds

- Culinary Water and Secondary Water Fund—The culinary and secondary water funds account for the City's water operations. For financial reporting purposes, these funds are rolled together, but are budgeted separately.
- Sewer Fund—Accounts for construction and maintenance of the City's sewer system.
- Storm Drain Fund—Used to track revenue from a monthly fee paid by City residents and businesses for the construction and maintenance of the City's storm drain system.
- Sanitation and Recycling Fund—Accounts for the activities of the City's sanitation and recycling operations.

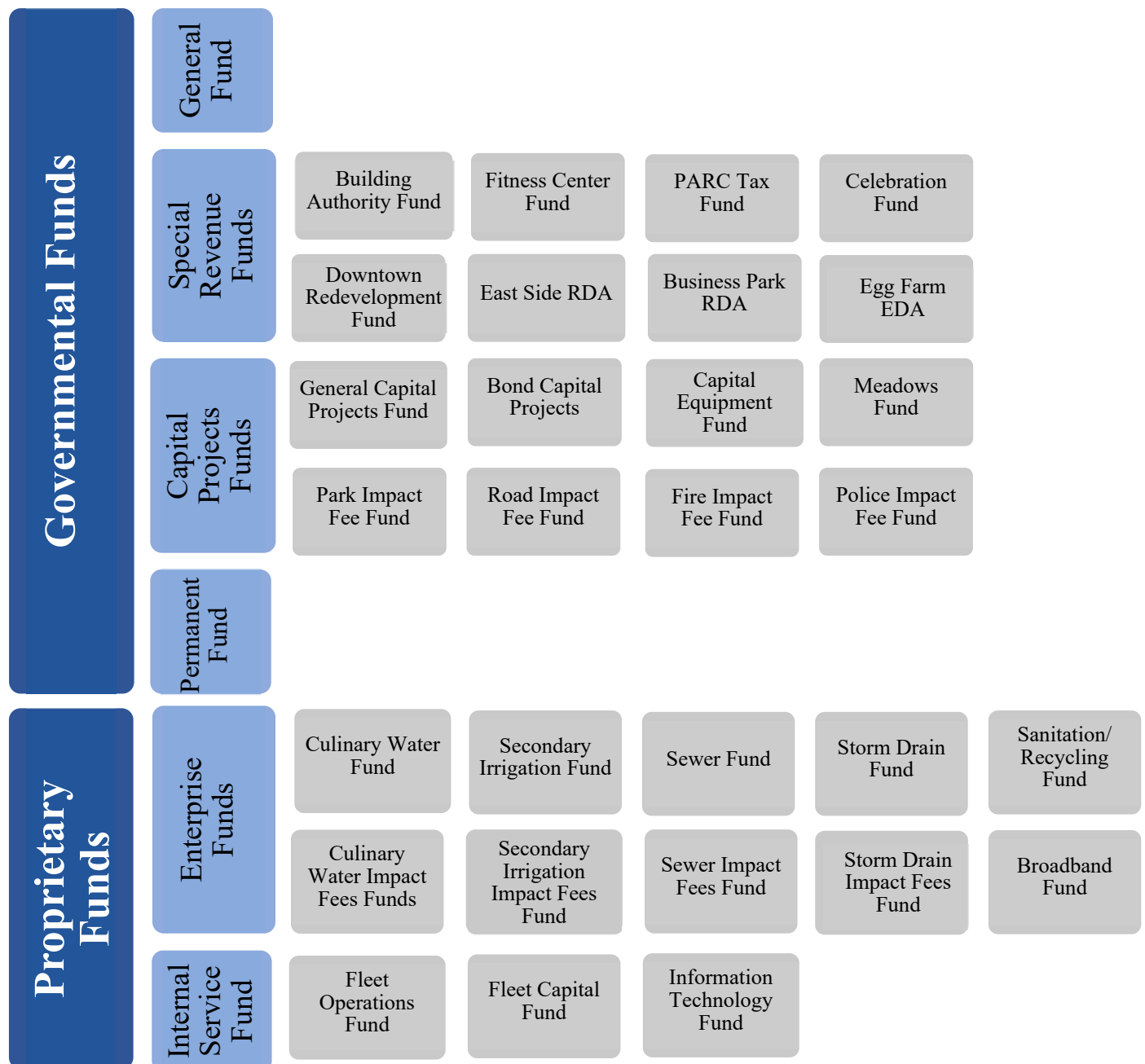


# Fund Types and Financial Structure

## Internal Service Funds

- Fleet Fund—The fleet fund accounts for the acquisition and maintenance of the City’s vehicle fleet. This fund is accounted for as an internal service fund.
- Information Technology Fund—Accounts for the acquisition and maintenance of the City’s information technology. This fund is accounted for as an internal service fund.

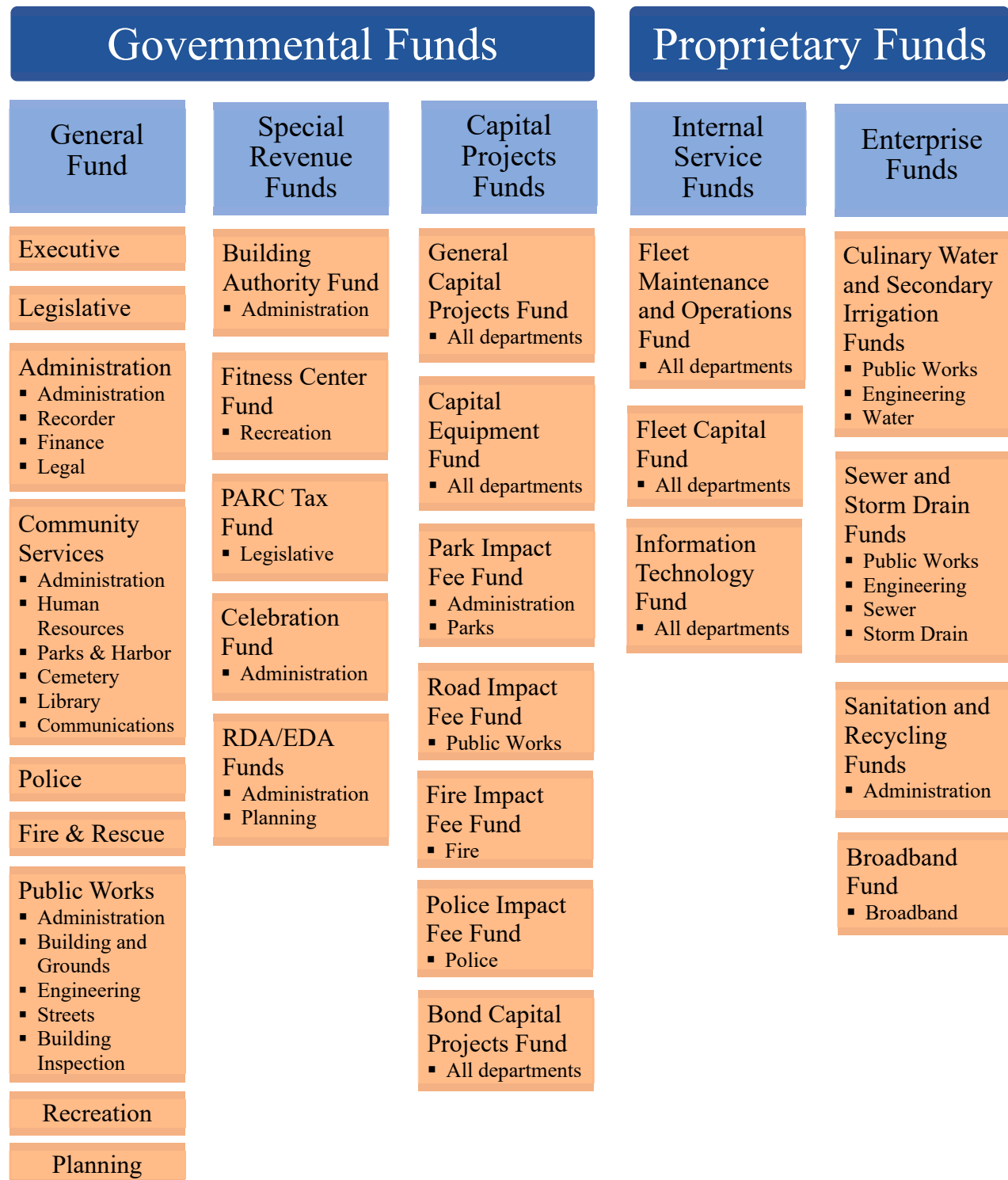
The following is a graphical representation of the funds subject to appropriation that make up the City’s financial structure:





## Fund Types and Financial Structure

The following chart shows the relationship between funds and operational departments. Departments are further broken down into divisions in the General Fund:





## Revenue Overview

The first step in building the budget is to determine the estimated revenues for the budget year. American Fork City receives revenue from a variety of sources. The principal revenue sources are property taxes, sales taxes, permits and licensing and charges for services and user fees. The City revenues in this section are generally organized by:

1. State authorized revenues
2. Franchise fees
3. Charges for services
4. Other miscellaneous revenues
5. Other funds

The revenue section provides basic information about revenues sources that exceed \$100,000, excluding impact fees. Each of the following revenue sources includes the fund number, responsible department, current formulas and rates or methods received, authorized uses and revenue history and projections:

- Property tax
- Sales & use tax
- Energy sales & use franchise tax
- Municipal telecommunications license tax
- Cable television franchise tax
- Class C road funds
- Licenses and permits
- Charges for services
- Fitness Center
- PARC Tax
- Culinary water fund
- Secondary irrigation fund
- Sewer fund
- Storm drain fund
- Sanitation & recycling fund
- Redevelopment Agencies

### PROPERTY TAX

Property Tax is Ad Valorem Tax levied against the taxable value of property. The rate is applied to the most recent taxable assessed value. Taxable assessed value equals total assessed value less allowable exemptions.

Property tax is American Fork's second largest source of revenue in the general fund, accounting for approximately 15.4 percent of general fund revenue. Relevant factors in the preliminary property tax forecast include changes to the certified tax rate, property tax appreciation (or depreciation), and new growth.

In order to understand property tax in Utah, it is necessary to understand a section of Utah state law known as "truth in taxation." Each county in the state is responsible for administering property taxes. Each June, Utah County submits to the City a certified tax rate, a rate that will generate the same amount of revenue as the

#### Property Tax Summary

Current Tax Rate (2021-2022) – 1.687%

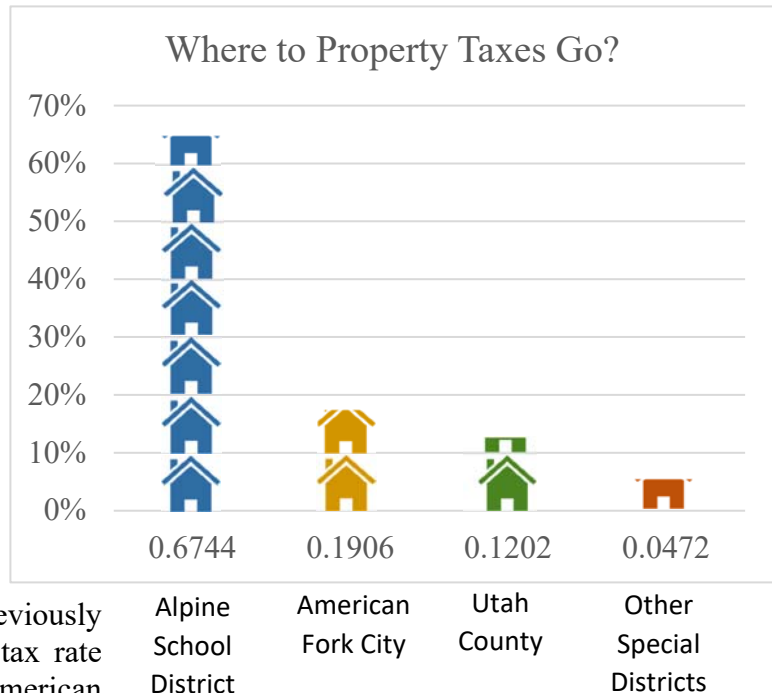
Authorized Uses – unrestricted General Fund, Capital Projects, and Debt Service

Method Received – Distributed by Utah County Treasurer on a monthly basis. A final reconciliation for the prior year occurs each March.

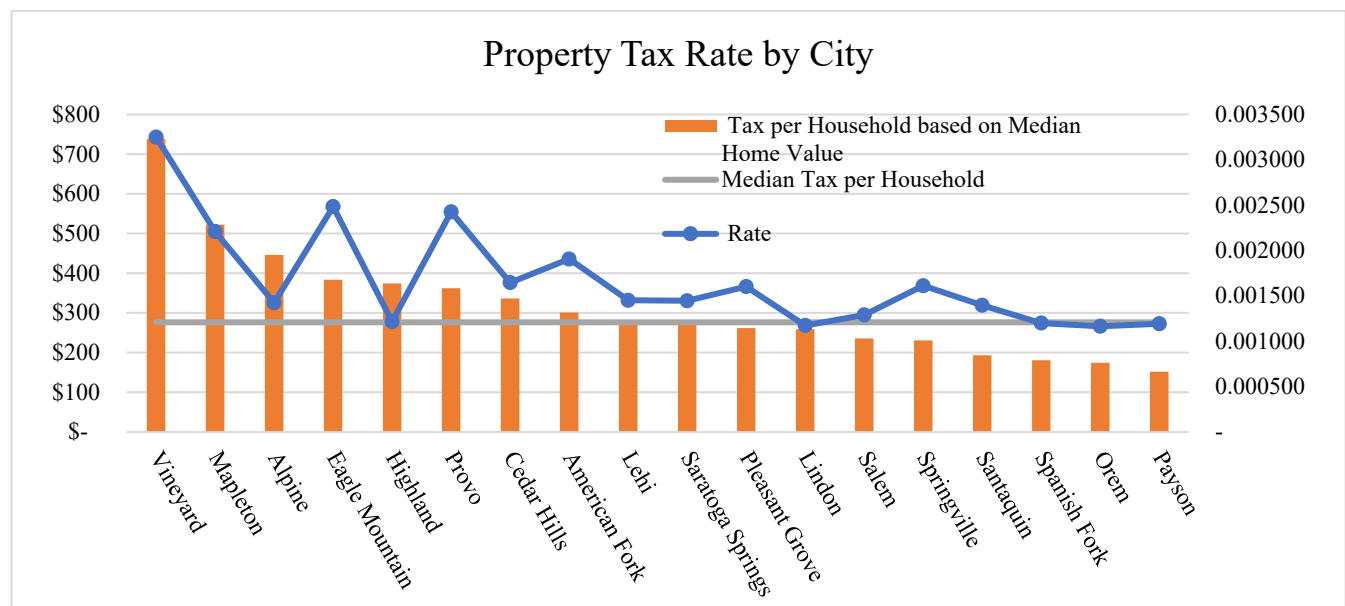


## Revenue Overview

previous year plus any new growth. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property. If the City chooses to adopt a tax rate higher than the certified tax rate, state law has specific requirements for newspaper advertisements and public hearings from which the name “truth in taxation” is derived. The last time American Fork adopted a rate higher than the certified rate was fiscal year 2007-2008. This increase was set aside for road improvement and repair, which is recorded in the capital projects fund. In addition, the City assesses a for debt service portion of property on General Obligation Bonds previously approved by voters. Although the total tax rate during the Fiscal Year 2020-2021 for American Fork property owners was 1.0324%, only 18.5 percent or .1906% was received by American Fork City. The remaining allocations went to Alpine School District, Utah County, Central Utah Water Conservation District, and other districts.



For fiscal year 2021-2022, the City is proposing to accept the Certified Tax Rate of .001687. However, due to increasing costs of providing services and the need to address crucial core services deficiencies, the City may need to increase tax revenue in the future. The following chart shows the City’s base property tax rate relative to other Utah County cities for 2019.







## Revenue Overview

### SALES TAX

Sales tax in Utah County is a consumption tax imposed on the sale of goods and services purchased at the retail level. The tax is collected and remitted by businesses/retailers on a regular basis. Sales tax is the largest revenue source for the City, comprising approximately 38 percent of general fund revenues. Sales tax revenues are forecasted utilizing existing collection trends, state budget forecasts, economic forecasts, and other economic data which may influence the level of sales tax within the City.

On December 18, 2019, the Utah County Commission voted to implement a quarter cent sales tax increase to fund roads and transit. On July 1, 2019, and afterward, 20 percent of this revenue will go to Utah County, 40 percent will go to American Fork City, and 40 percent will go to the Utah Transit Authority (UTA). This additional sales tax allocation will be recorded in the Capital Projects Fund to be used for the City's Pavement Management Program.

#### Sales Tax Summary

Current Tax Rate (2021-2022) – 7.25%; see distribution table below

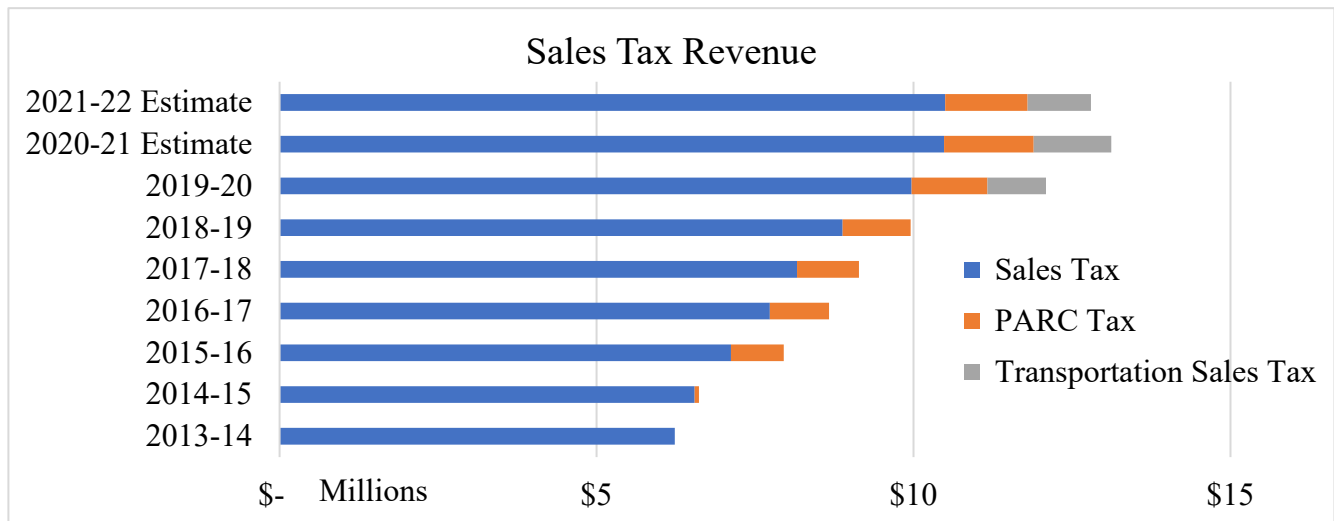
Authorized Uses – unrestricted General Fund, Capital Projects (transportation Infrastructure portion), and PARC Fund

Method Received – collected and distributed by the Utah State Tax Commission on a monthly basis. Distribution is two months after collection at point of sale.

<i>Sales Tax Allocation</i>	<i>Rate</i>	
<i>State of Utah</i>	4.85%	
<i>American Fork City*</i>	1.00%	
<i>Mass Transit</i>	0.55%	
<i>Utah County</i>	0.25%	
<i>County Airport, Highway, Mass Transit</i>	0.25%	
<i>Transportation Infrastructure**</i>	0.25%	
<i>PARC (Parks, Arts, Recreation, Culture)</i>	0.10%	
<i>Total</i>	7.25%	

\* Of location option tax collected (1.00%), 50% is distributed to the City. The remaining 50% is collected in a statewide pool and then allocated to each local jurisdiction based on each City's population as a percentage of statewide population.

\*\*20% distributed to Utah County, 40% to American Fork City, and 40% to UTA beginning July 1, 2020. To be used for transportation projects.





## Revenue Overview

### FRANCHISE TAX

Franchise fees are levied on utilities that operate within the City's geographical boundaries as outlined in state statute. Three types of utility franchise taxes are collected in American Fork City.

- **Energy Sales & Use Tax** - levied on electric and gas utilities and has a maximum allowable rate of 6%. The electric and natural gas utilities tax is remitted to the City by Dominion Energy (formerly Questar Gas) and PacifiCorp (parent company of Rocky Mountain Power) on a monthly basis.
- **Telecommunication Tax** - business providing telecommunication services is required to have a Telecommunication Franchise Agreement with the City. These agreements ensure the collection of the tax equal to 3.5% of revenue earned from land line and cellular services in American Fork goes to the City. The long-term trend is declining revenues due to lower-priced cell phone plans and residents discontinuing their landline phones.
- **Cable Television Tax** - Any entity in American Fork City providing cable television services is subject to this tax. As of fiscal year 2021-2022, the only entity providing this service is Comcast

#### Franchise Tax Summary

Current Tax Rate (2021-2022):

Energy – 6%

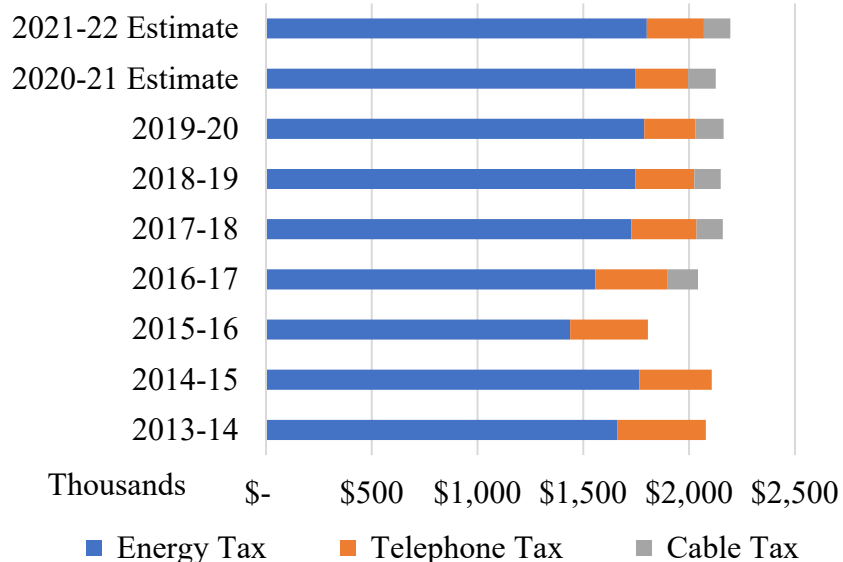
Telecommunications – 3.5%

Cable TV – 5%

Authorized Uses – unrestricted General Fund

Method Received – Electric and Cable franchise tax is collected and distributed by the utility provider on a monthly and quarterly basis, respectively. Telecommunications franchise tax is distributed by the Utah State Tax Commission

#### Franchise Tax Revenues



(also known as Xfinity). As of fiscal year 2020-2021, the current rate is 5%. Revenue is projected to decrease in fiscal year 2021-2022 due to “cord cutting,” a phenomenon where customers replace cable television with streaming or internet video services (which are not subject to the cable TV tax). Comcast (Xfinity) collects and remits the 5% fee to the City on a quarterly basis.



# Revenue Overview

## LICENSES AND PERMITS

Licenses and Permits Summary

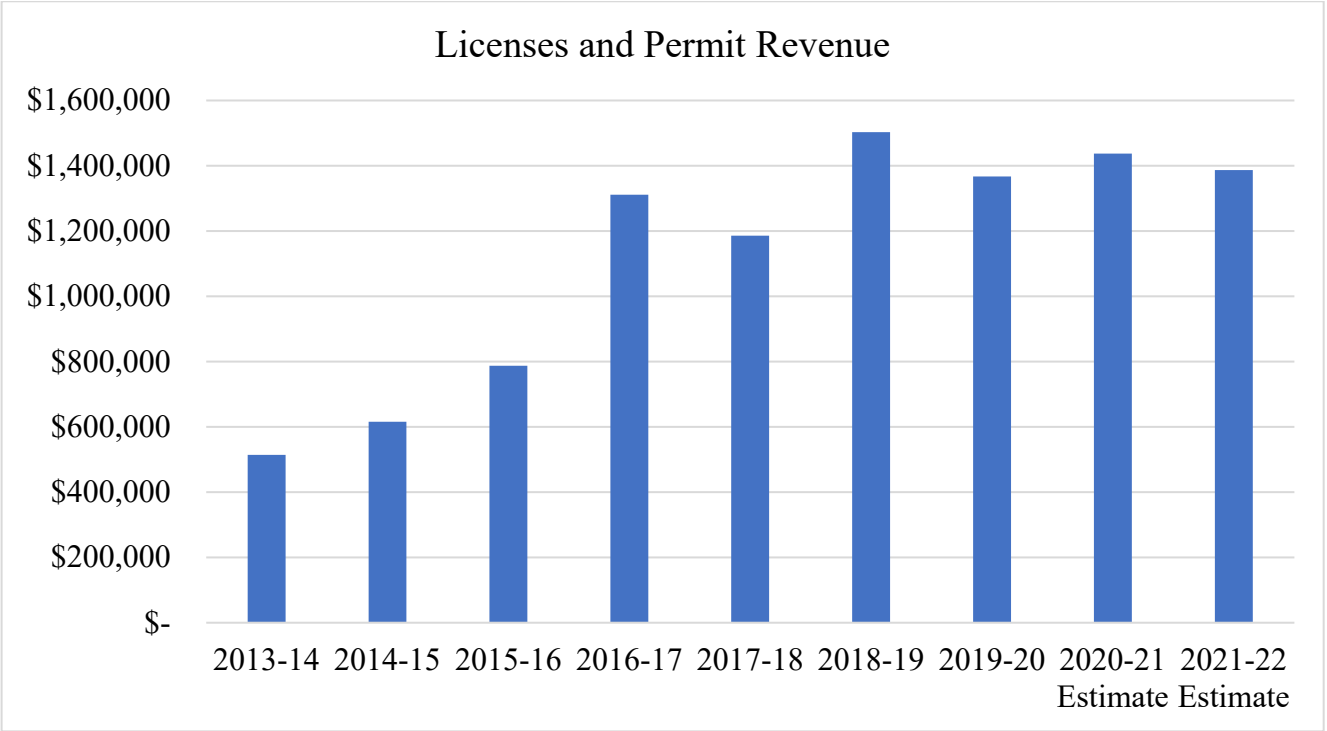
**Current Rate (2021-2022):**  
Rates are set in a separate fee schedule available on the City’s website or at City offices.

**Authorized Uses – unrestricted General Fund**

**Method Received –** License and permit fees are collected by the City as permits are applied for and services are received.

Licenses and permits are fees collected to provide the respective service. Permits are collected for several items, including building permits, sign permits, burn permits, landlord permits, and special events. License fees are collected for dog licenses (passed through to the North Utah Valley Animal Services Special Service District), and alarm licenses. Rates are set in a separate fee schedule available on the City’s website or at City offices.

American Fork continues to see increased interest in developing within the City. In addition, the City is expecting rapid growth of the southwest portion of the City in upcoming years. Business license fees were decreased during fiscal year 2017-2018, which led to a 40% decrease in business license fee revenue. Much of this change was due to legislative changes made at the state level.





# Revenue Overview

## CHARGES FOR SERVICES

The City collects a variety of fees for services rendered. Examples of these include: Cemetery fees, ambulance fees, leases, Cedar Hills police and fire contract, and a variety of development services fees. In addition, an administrative charge is charged to various departments to compensate for services provided by other funds. For example, accounting and payroll is paid out of the General Fund, but its services are used by multiple funds.

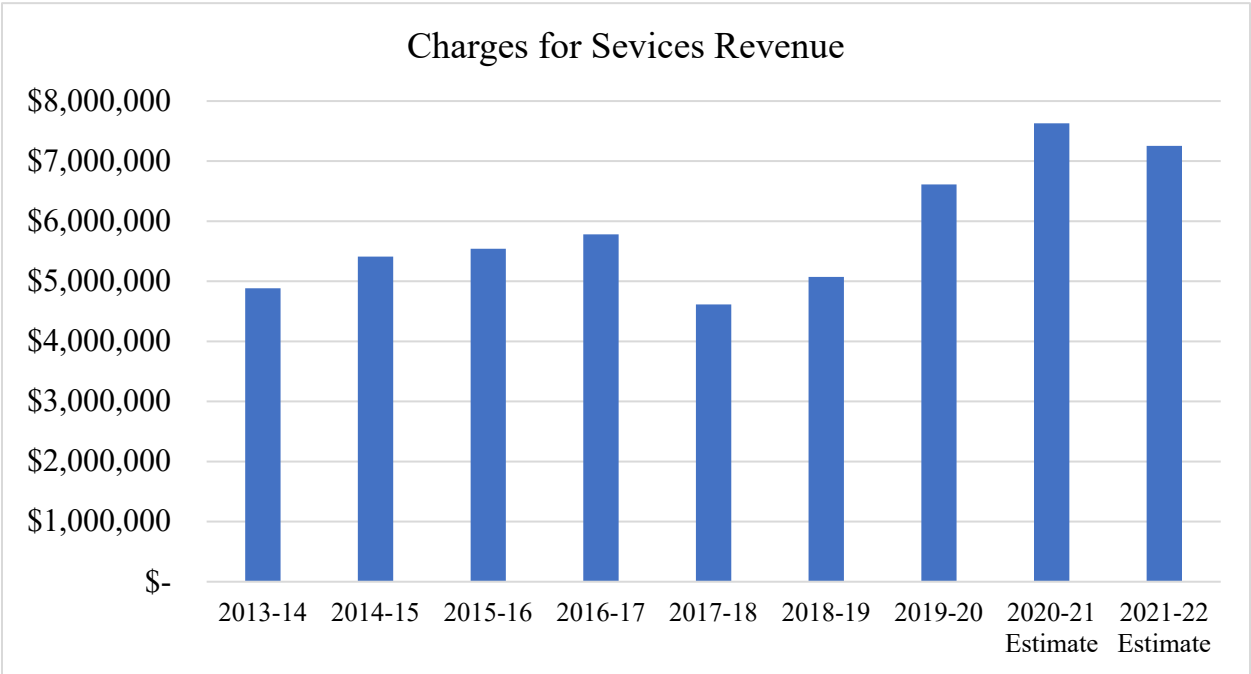
The City has realized an increase beginning fiscal year 2020 due to the City of Cedar Hills fire contract beginning July 2019 and increased ambulance billing revenue. Both revenue increases are already dedicated to providing fire service to Cedar Hills City and increasing ambulance transport personnel. The City experienced a decrease in recreation fees based impacts of COVID-19 pandemic in fiscal year 2020 and is starting to see the level of services return to pre-pandemic levels. The dramatic decrease in charges for services revenue between fiscal year 2017 and fiscal year 2018 is due to sanitation, recycling, and utility late fee revenue being moved to an enterprise fund.

Charges for Services Summary

Current Rate (2021-2022):  
Rates are set in a separate fee schedule available on the City’s website or at City offices.

Authorized Uses – unrestricted General Fund

Method Received – Charges for services are collected by the City as permits are applied for or services are rendered. The City’s ambulance billing contractor employs the use of a collection agency on past due billings.





# Revenue Overview

## CLASS C ROAD ALLOTMENT

The Class B and C road system funding program was established by the Utah legislature in 1937 as a means of providing assistance to cities and counties for the improvement of roads and streets throughout the state. This program is funded through 30% of the state highway user taxes and fees. Funds are

Class C Road Allotment Summary

**Current Rate (2021-2022):**  
Funds are distributed 50% based on population and 50% on weighted road miles.

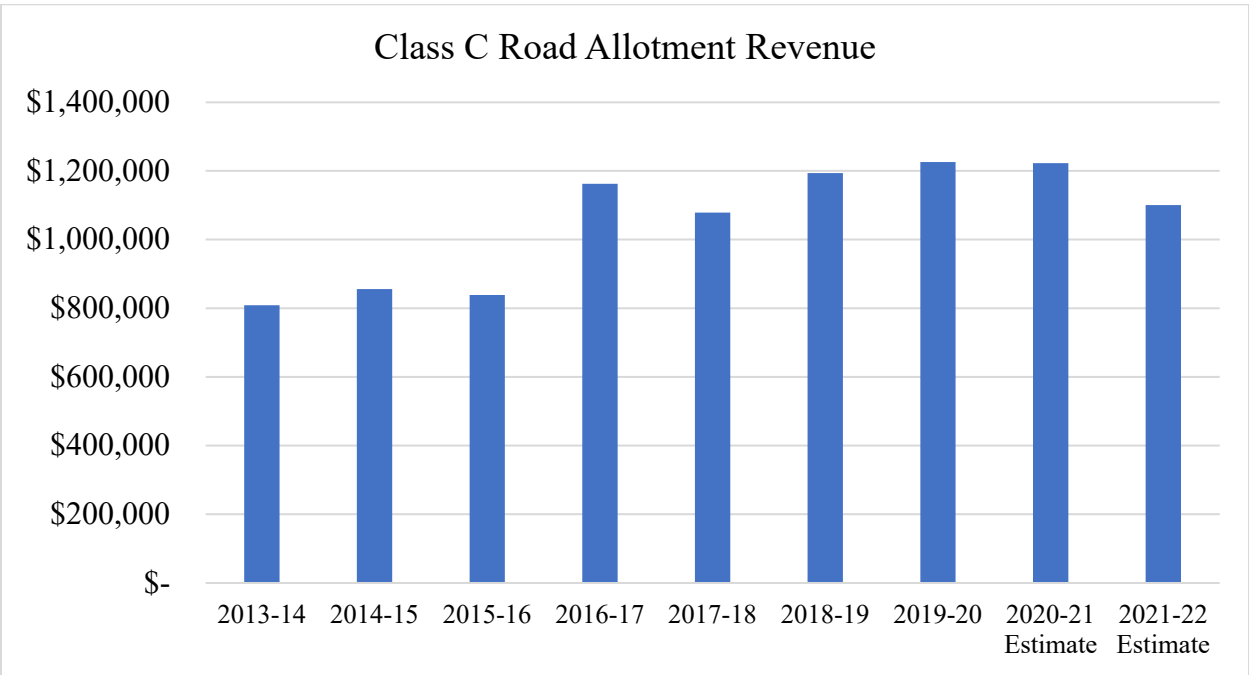
**Authorized Uses –** restricted road maintenance and improvements

**Method Received –** Utah Department of Transportation (UDOT) makes a bi-monthly distribution.

distributed 50% based on population and 50% on weighted road miles. Revenues are estimated based on historical trends and guidance provided by UDOT (Utah Department of Transportation) and MAG (Mountainland Association of Governments). The City’s Public Works division sends updated road miles to UDOT yearly.

Prior to fiscal year 2018-2019, revenue was recorded in the general fund and was used for street maintenance. To mirror the Infrastructure Management Plan, Class C Road Funds are now allocated to the Pavement Management Plan in the Capital Projects Fund. With this change, however, other revenue sources must be used to fund street maintenance and repair expenditures in the general fund. Due to the formula used to calculate the allocation, the American fork has received less

proportionate funding as other cities are increasing their road miles at a faster pace than American Fork. Therefore, revenues are anticipated to be slightly less in fiscal year 2021-2022 than the last three fiscal years’ service levels.







# Revenue Overview

## FITNESS CENTER FEES

The Fitness Center Fund accounts for the activities of the City’s fitness center. Fitness center revenue is projected using a number of methodologies, including trend analysis, current fee schedule rates, class participation, and available programming space. Most of the center’s revenue comes from user charges.

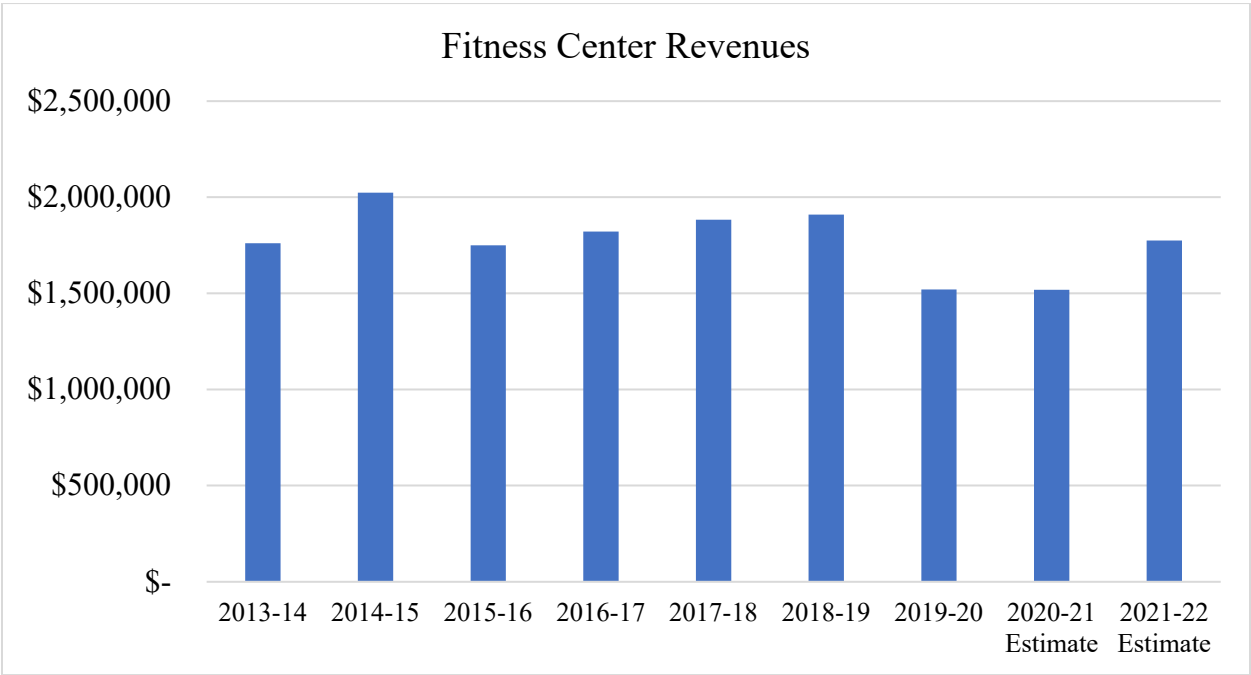
For fiscal year 2021-2022, approximately 29% of the center’s operating expenditures are subsidized by the general fund (subsidy not included below), up from 25% in previous years. The center’s general fund subsidy has been increasing faster than fitness center revenues. The City proposed a 2-3% increase in fees to address the increasing costs of services and to bridge the subsidy gap. The large increase in FY2015 revenue is due to an insurance payment received for damage. The fiscal years 2019-2020 and 2020-2021 estimated revenues were down due facility closures as a result of the COVID -19 restrictions, and fiscal year 2021-2022 is expected to see increased service levels as more people are using the fitness center post-pandemic.

Fitness Center Revenue Summary

Current Fees (2021-2022):  
Fees are set in a separate fee schedule available on the City’s website or at City offices.

Authorized Uses – All collected funds are used to operate the fitness center.

Method Received – The majority of the center’s revenue comes from user charges for programming and use of the facility.





# Revenue Overview

## CULINARY WATER AND PRESURIZED IRRIGATION RATES

The Culinary Water Fund accounts for the culinary water distribution system of the City and the Pressurized Irrigation Fund accounts for the secondary irrigation distribution system of the City. Both

the water and irrigation revenues are projected using several methodologies, including trend analysis, connection estimates (tied with new building permits), water rate studies, and weather forecasts. Predicted rate increases are also factored into future estimates.

The City is seeing small year over year increases due to population growth, however, fluctuations from year to year depend on weather conditions and usage. Water users receive monthly utility billing statements from the City and meters are currently read quarterly. All collected funds are restricted to use within their respective funds.

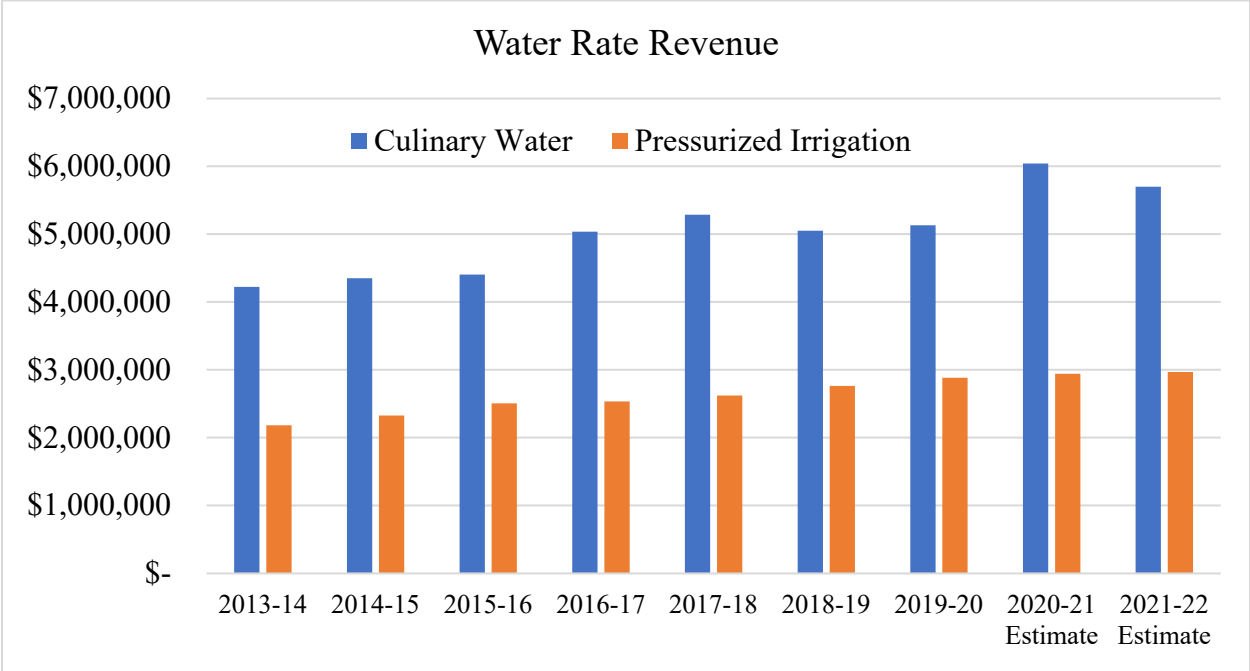
A rate study was performed in fiscal year 2018-2019 that resulted in the adoption of water rate increases on May 8, 2019. Resolution 2018-05-16R incorporated biannual rate increases every other year for base rates and user rates through fiscal year 2022-2023.

Water Rates Summary

**Current Rate (2021-2022)** – Rates are set in a separate fee schedule available on the City’s website or at City offices.

**Authorized Uses** – All collected funds are restricted to use within the Culinary Water Fund and Pressurized Irrigation Fund, respectively.

**Method Received** – Water users receive monthly utility billing statements from the City. Meters are currently read quarterly.





# Revenue Overview

## SEWER AND STORM DRAIN RATES

The Sewer Fund accounts for the sewage collection systems of the City for its residents. The Storm Drain Fund accounts for the maintenance, cleaning, inspection, and construction of storm drain infrastructure within the City. Rates are set in a separate fee schedule available on the City’s website, at City offices, or in this budget document.

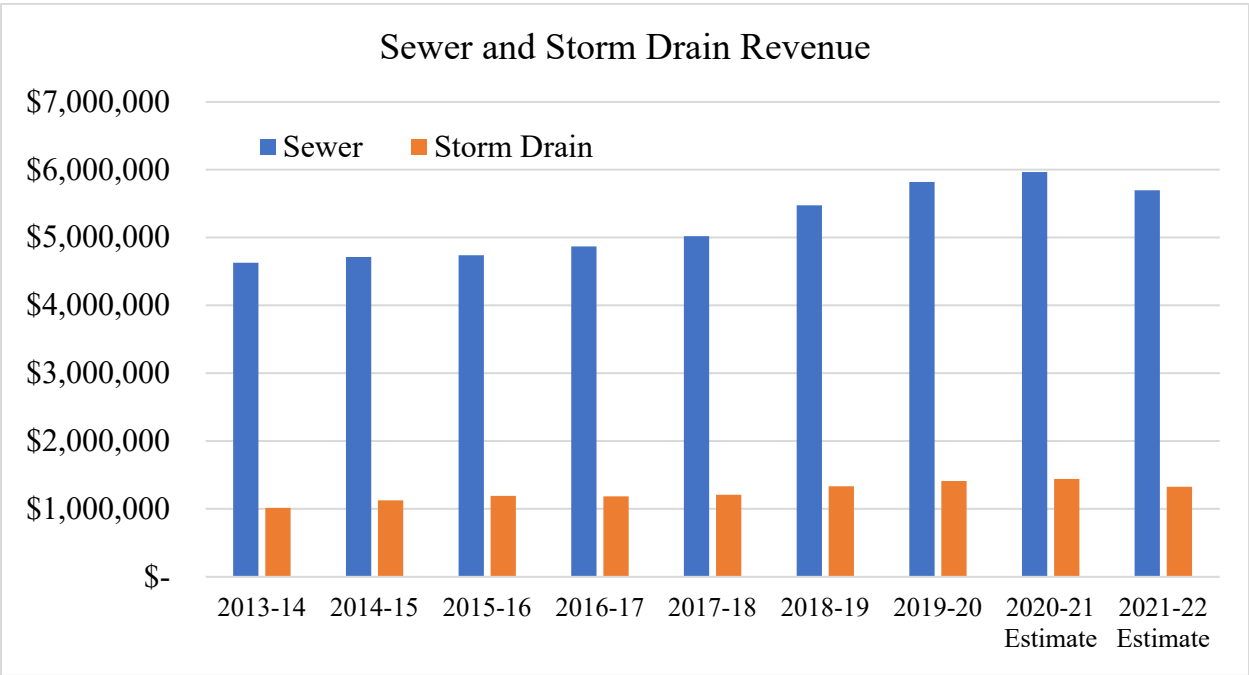
Sewer revenue is projected using several methodologies, including trend analysis, connection estimates (tied with new building permits), utility rate studies, and projected culinary water consumption. Approved rate increases are also factored into future estimates. Sewer users receive monthly utility billing statements from the City. The sewer rate charged to residents is adjusted yearly based on culinary water usage. All collected funds are restricted to use within the Sewer and Storm Drain funds, respectively.

Sewer and Storm Drain Rates Summary

Current Rate (2021-2022) – Rates are set in a separate fee schedule available on the City’s website or at City offices.

Authorized Uses – All collected funds are restricted to use within the Sewer Fund and Storm Drain Funds, respectively.

Method Received – Utility users receive monthly utility billing statements from the City.





# Revenue Overview

## SANITATION AND RECYCLING RATES

The Sanitation and Recycling Fund accounts for the revenue and expenditures of providing sanitation and recycling services to the residents of the City and internal City departments. The City contracts with an outside provider (currently Republic Services) for these functions. Rates are set in a separate fee schedule available on the City’s website, at City offices, or in this budget document.

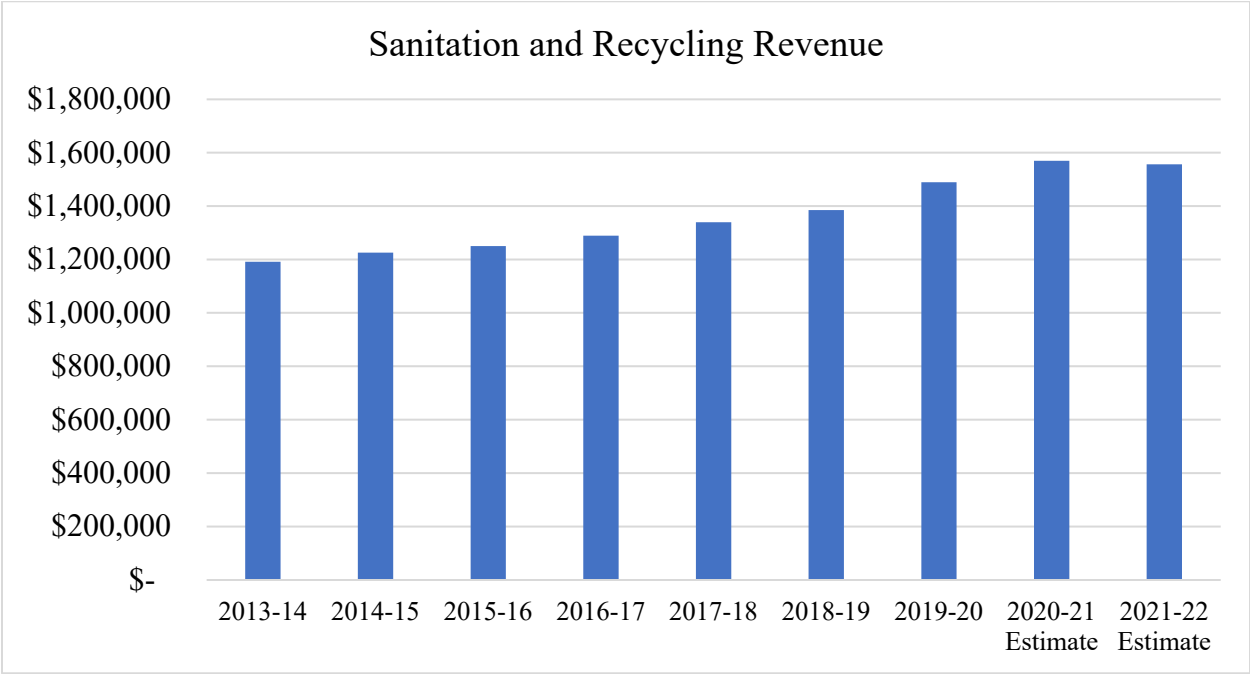
Sanitation and recycling fund revenue is projected using several methodologies, including trend analysis, new accounts, and rates charged by the City’s outside providers. Predicted rate increases from external providers are also factored into future estimates. Sanitation and recycling users receive monthly utility billing statements from the City. All collected funds are restricted to use within the Sanitation and Recycling fund.

Sanitation and Recycling Revenue Summary

Current Rate (2021-2022) – Rates are set in a separate fee schedule available on the City’s website or at City offices.

Authorized Uses – All collected funds are restricted to use within Sanitation Fund, respectively.

Method Received – Utility users receive monthly utility billing statements from the City.





# Revenue Overview

## TAX INCREMENT REVENUE

Tax increment is a property tax collected as a result of increased valuation within a redevelopment area. The City has several redevelopment areas as follows:

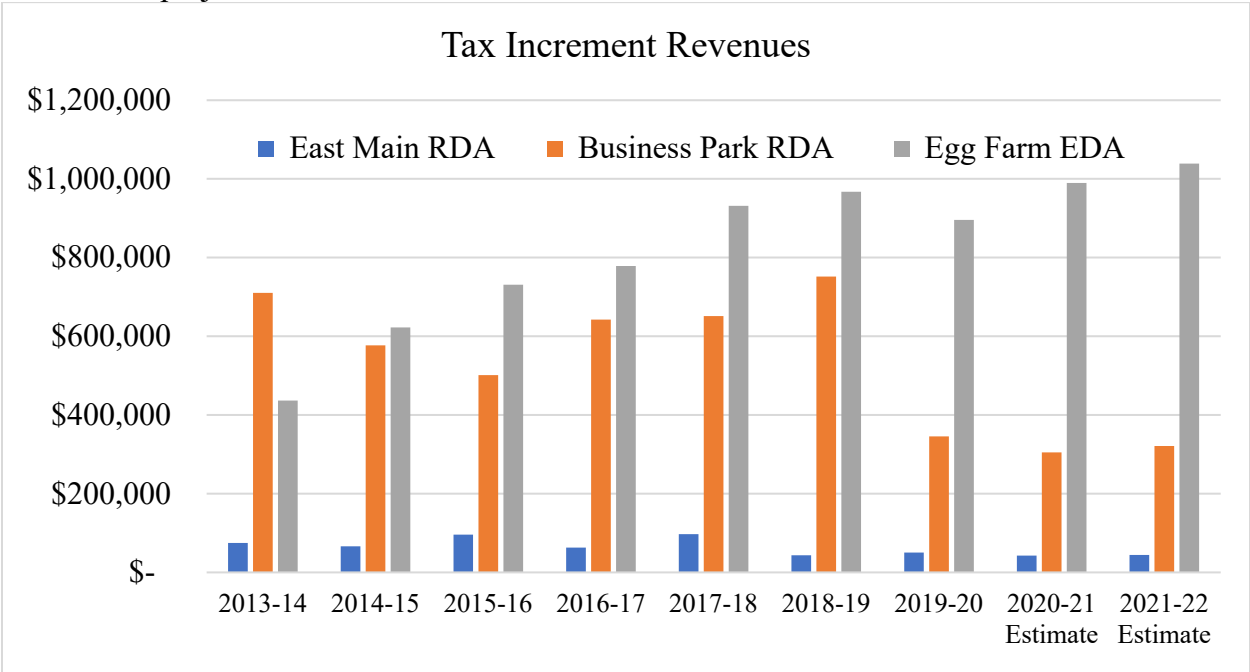
- The East Side RDA fund accounts for activities of the East Main RDA Project Area created in 1992 (triggered in 1994). The City received its last tax increment distribution in fiscal year 2018. The City will continue to receive tax increment “haircut” monies through FY2024. All collected funds are used for activities within the East Main RDA project area.
- The Business Park RDA fund accounts for activities of the North Valley RDA Project Area created in 1987 (triggered in 1995). The City will receive its last tax increment distribution in fiscal year 2019. The City will continue to receive tax increment “haircut” monies through FY2024. All collected funds are used for activities within the North Valley RDA project area.
- The Egg Farm EDA fund accounts for activities of the Egg Farm EDA Project Area created in 2001 (triggered in 2005). The City will receive its last tax increment distribution in fiscal year 2028, or sooner if the maximum cap is reached. The City is required to distribute 20% of tax increment received to affordable housing projects. All collected funds are used for activities within the Egg Farm EDA project area.

Tax Increment Revenue Summary

Current Tax Rate (2021-2022) – Revenue is dependent on the incremental property valuation determined at the adoption of the various project areas.

Authorized Uses – All collected funds are used for activities within their respective project areas.

Method Received – Utah County collects and distributes tax increment and haircut monies on a yearly basis.







## Financial Policies

### **FUND BALANCE AND RESERVES**

General Fund (Adopted June 22, 2021)

#### **Purpose**

This policy strives to ensure the City maintains adequate fund balances and reserves in the General Fund in order to:

- Provide sufficient cash flow and working capital for daily financial needs.
- Secure and maintain investment grade bond ratings.
- Offset significant economic downturns or revenue shortfalls.
- Provide funds for unforeseen expenditures related to emergencies.

#### **Background**

Fund Balance is the difference between assets and liabilities reported in governmental funds. It is used to measure the net financial resources available to finance future expenditures. The Governmental Accounting Standards Board specifies the classification of fund balance. The components include: 1) non-spendable, 2) restricted, 3) committed, 4) assigned, and 5) unassigned. A definition of these components can be found below. These classifications are currently only used in the Governmental Fund Types.

Municipalities may accumulate fund balances in any fund. However, Utah Code 10-6-116 states the General Fund balance amount must be within the following limits: 5% of total revenues must be maintained as a minimum fund balance, and the accumulation shall not exceed 35% of the total estimated revenue of the General Fund. The fund balance percentage will be calculated using the Utah State Auditors guidelines. The fund balance policy focuses on the assigned and unassigned components of fund balance.

#### **Fund Balance Limits and Conditions for Use of Reserves**

- The City will seek to achieve recommended maximum allowable fund balances in the General Fund by increasing fund balance to 35% of budgeted revenues. Fund balance shall be considered unassigned and will be increased in years when revenues exceed expenditures, or when the City has excess one-time revenues, until the maximum threshold is met.
- The City's unassigned fund balance will be maintained to provide the City with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.
- General Fund balance in excess of 35% should be used to a) fund one-time expenditures in the current year, b) transfer to a capital project fund to be used for capital expenditures, or c) prepay existing City debt.
- The use of General Fund Balance reserves shall be limited to unanticipated, non-recurring needs, or anticipated future obligations. Fund balances shall not be used for normal or recurring annual operating expenditures.
- The City Administrator is authorized to make recommendations to the City Council for use of General Fund Balance reserves. A majority vote of the City Council will be required to allocate reserves.



## Financial Policies

- In the event of a pronounced fiscal emergency or other such global purpose as to protect the long-term fiscal security of the City, there may be a need to appropriate unassigned fund balance below the 35% policy level. In such circumstances, the City will:
  - Take measures necessary to prevent its use in the following fiscal year by increasing fees or taxes and/or decreasing expenditures.
  - Adopt a plan to restore the available fund balances to the policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the City, then the City Council will establish a different but appropriate time period.
- The annual budgets for all City funds will be structurally balanced throughout the budget process. Recurring revenue will equal or exceed recurring expenditures in both the Proposed and Adopted Budgets. If a structural imbalance occurs, a plan will be developed and implemented to bring the budget back into balance.

### DEBT MANAGEMENT

State statutes limit the amount of General Obligation debt the City may issue for general purposes to 4 percent of the fair market value of the taxable property within the City's general jurisdiction. An additional 8 percent of indebtedness may be issued for water or sewer projects when such utilities are owned or controlled by the City. The City's revenue debt levels are to be limited by debt service coverage ratios (e.g., annual net pledged revenues to annual debt service) or credit rating impacts (e.g., additional bonds should not lower ratings) contained in bond covenants.



Tibble Fork Reservoir  
American Fork Canyon

The City will not issue debt obligations or use debt proceeds to finance current operations. The issuance of long-term debt should only be considered when current revenues cannot be used to finance the project, or are not sufficient, or in cases where it is more equitable to finance the project over its useful life. The payback period of the debt should never exceed the estimated useful

life of the capital project. An analysis of the effect of the issuance on the City's debt ratio, as well as the impact on the City's ability to finance future projects, should be prepared prior to the issuance of debt. In addition, the identification of a revenue source to cover debt service payments will be required.



## Financial Policies

Principal and interest on all outstanding debt will be paid in full and in a timely manner. The payment of debt will be secured by the full faith, credit, and taxing power of the City in the case of General Obligation bonds, and the pledge of specified, limited revenues in the case of revenue bonds. Debt service payments should be analyzed and structured to meet the City's financing objectives for each project. In general, bonds should be structured for level payments over the useful life of the issue unless anticipated revenues dictate otherwise, or if the useful life of the financial project(s) suggest a different maturity schedule.

### **Refunding**

Whenever feasible, short or long-term borrowing should be utilized to take advantage of opportunities to restructure or refund current debt when possible. In general:

1. The City will refund debt when it is in the best financial interest of the City to do so, and the Finance Director will have the responsibility of analyzing outstanding bond issues for refunding opportunities. The decision to refinance must be explicitly approved by the City Council, and all plans for refunding of debt must be in compliance with state laws and regulations.
2. The Finance Director will consider the following issues when analyzing possible refunding opportunities:
  - Onerous Restrictions—Debt may be refinanced to eliminate onerous or restrictive covenants contained in existing debt documents, or to take advantage of changing financial conditions or interest rates.
  - Restructuring for Economic Purposes—The City will refund debt when it is in the best financial interest of the City to do so. Such refunding may include restructuring to meet unanticipated revenue expectations, achieve cost savings, mitigate irregular debt service payments, or to release reserve funds. Current refunding opportunities may be considered by the Finance Director if the refunding generates positive present value savings, and the Finance Director must establish minimum present value savings and negative arbitrage thresholds for any financing. Currently, the Finance Director has set a minimum Net Present Value (NPV) savings threshold of 3 percent (net of any applicable negative arbitrage).
  - Term of Refunding Issues—The City will refund bonds within the term of the originally issued debt. However, the Finance Director may consider a maturity extension, when necessary, to achieve a desired outcome, provided such extension is legally permissible. The Finance Director may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.
  - Escrow Structuring—The City will refund bonds within the term of the originally issued debt. However, the Finance Director may consider maturity extension, when necessary, to achieve a desired outcome.

### **Conduit Debt**

Conduit debt will be limited on a transaction basis as approved by the City. Approval of conduit debt issuance will be based on the borrower's creditworthiness, the purpose of the borrowing issue, borrower's credit rating, size of proposed issuance, and other limitations as imposed by the City. Under no circumstances will the City pledge any City revenues, credit, assets, etc., towards conduit debt. Debt

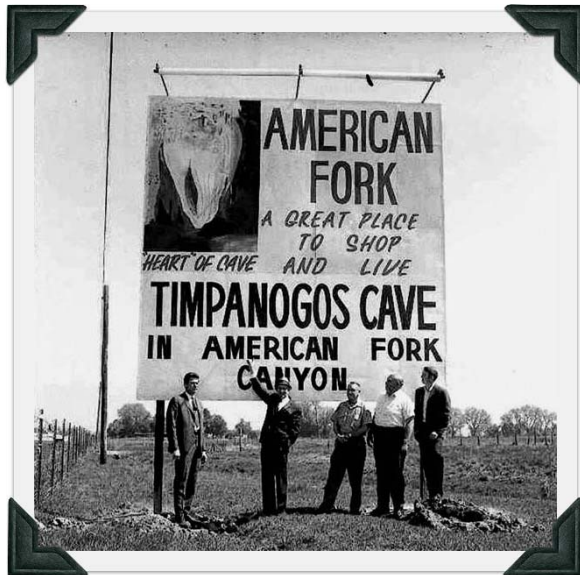


## Financial Policies

service on conduit debt will be solely the responsibility of the borrower. The City will charge the borrower a reasonable fee for any conduit issuance plus additional fees based on the work associated with the conduit issuance.

### GRANTS

A grant is an award of financial assistance in the form of money or property by a funding source including the Federal Government, State Government, other local governments, non-profit agencies, and private businesses and citizens. The City will seek grant funding whenever possible and feasible. The City program, department, or division desiring to submit a grant application soliciting funds will prepare a request as outlined by the grantor's requirements. The department head or designee should sign the grant application as approval that funds are available and that they are supportive of the fiscal impacts to the department. The department applying for the grant should make every effort to project all initial and ongoing costs associated with the grant program, including but not limited to staff support, needed assistance for computer systems, office space, utilities, systems furniture, vehicles, office equipment, office supplies, computer software, and hardware/telephone charges.



Prior to submission, all grant applications with a monetary impact will be reviewed by the Finance Director to identify potential budgetary, cash flow, procurement, financial reporting, or compliance requirements. The Finance Director will obtain the City Administrator's approval and notify the City department that the application has been approved. Under no circumstances will a grant be accepted that will incur management reporting costs greater than the grant amount.

Awarded grants will be submitted to the Finance Department for inclusion in the City's budget. The grant award letter/acceptance agreement (notification received detailing the amount of the

grant awarded, grant assurances and special conditions, and guidelines that must be followed to comply with the grant requirements) will be forwarded to the Finance Department, who will review the grant award for reporting requirements, special conditions, and deadlines related to administering the grant.

City departments should notify the Finance Department if:

1. There is a subsequent alteration in the funding configuration.
2. There is a subsequent alteration in the City's financial obligations.
3. Grant funds will be carried forward into the next year.
4. There is notification that the grant will be terminated.

All grant expenses must comply with the terms set forth in the grant application, grant award letter, and City procurement policies (if not outlined in the grant award). Documentation for all expenditures must





## Financial Policies

be retained by the department for audit purposes. The Finance Department, with the assistance of City departments, will maintain a list of all federal and state awards received and expended, along with the Catalog of Federal Domestic Assistance (CFDA) title and number, award number, award, year, name of federal agency, and name of pass-through agency (if applicable).

Departments are responsible for ensuring that all funds are expended or encumbered prior to the end of the grant period for funds to be used adequately and not lost in future award periods. Each department is responsible to apply for grant extensions, if necessary. Departments are also responsible for monitoring the financial status of their grants. Departments must also monitor grants for compliance with all applicable federal, state, and local regulations, and ensure that grant expenditures are in compliance with grant procurement policies and procedures. The requesting department is responsible for providing financial reports to grantors. If it is determined that the report preparation is to be handled by the Finance department, this must be indicated to the Finance Director during the initial grant application review.

### AUDITING AND FINANCIAL REPORTING

#### Accounting Practices

The City's accounting and financial reporting systems will be maintained in accordance with Generally Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

The government-wide, proprietary, and fiduciary fund financial statements (if using) will be prepared using the economic resources measurement focus and accrual basis of accounting. Governmental fund financial statements will be reported using the current financial resources measurement focus and modified accrual basis of accounting.

In general, the City is able to collect most of its receivables, the majority relating to taxes and utility billing. The City will record an allowance for uncollectible accounts in the General Fund for ambulance billing and development fees billed, in the Enterprise Funds for utility billing, and the Broadband Fund for leased fiber lines.

For inventory, the City will use a "first in, first out" (FIFO) basis.

The Finance Director, under the direction of the City Administrator, will have the authority to make procedural decisions with respect to specific accounting treatments, such as interpretation of accounting principles, design of the general ledger and chart of accounts, and similar items. However, in certain special or unique situations, review by the City Council may be necessary. The City Council will be made known of any issue that:

1. Creates controversy among those responsible for audit oversight, or between said individuals and the external auditors.
2. Is or will be material to the financial statements.
3. Involves significant uncertainty or volatility that could materially affect an estimate.





## Financial Policies

4. Is or will be a matter of public interest or exposure.
5. Must be reported to an external body, and those responsible for audit oversight are unclear or undecided on its presentation.
6. Relates to the application of a standard in a way that is not consistent with general practice or in a way that is different from how it has been applied in previous years.
7. Relates to key controls over financial information that are being designed or redesigned, or have failed or are otherwise being addressed by the City.

### **Financial Reporting**

The Comprehensive Annual Financial Report (CAFR) will include the General Fund, all special revenue, debt service, capital project, permanent, proprietary, fiduciary funds (if using), and component units, which the City is required to report under GAAP. The report will be made for general public as soon as possible.

It is the City's policy that all external financial reporting be in conformance with GAAP. As an additional independent



confirmation of the quality of the City's financial reporting, the City will seek to obtain the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting. The City will upload revenue and expense transaction data to the Utah Public Finance website monthly. Employee compensation data will be uploaded to the Utah Public Finance website yearly, or as prescribed by state law and the Utah State Auditor's Office. As an additional independent confirmation of the quality of the City's budget document, the City will annually seek to obtain the GFOA Distinguished Budget Presentation Award. The budget will satisfy criteria as a financial and programmatic policy document, a comprehensive financial plan, an operations guide for all organizational units, and a communication device. The Adopted Budget will be posted online and in compliance with State statutes. The City will follow all state statutes regarding financial reporting.

The Finance Director, under direction of the City Administrator, will prepare financial reports for the Mayor and City Council in a format consistent with the annual adopted budget monthly. Such reports will enable the City Council to be constantly informed of the financial status of the City. The City



## Financial Policies

Administrator and Department heads will also be issued monthly reports. Upon issuance of the financial reports, the previous month will be closed in the accounting system to prevent back-dated transactions that could materially change the issued reports.

The CAFR will be audited annually by a Certified Public Accounting firm. The annual audit encompasses areas of financial reporting, internal control, federal grants, and departmental audits.

### **Audit Oversight**

As required by Utah State Code, an independent audit of the City's financial condition and procedures shall be obtained by means of a third-party independent certified audit firm. The Finance Director shall be the primary contact with the independent auditors and is in charge of arranging audit schedules and managing requirements of the annual audit.

The Finance Director will bring important issues identified during, or related to, the audit to the Mayor, City Council, and City Administrator, as necessary. The City will request proposals for audit services from qualified independent Certified Public Accounting Firms a minimum of every five (5) years through a

Request for Proposal (RFP) process. In accordance with the Government Finance Officers Association (GFOA) best practice guidelines, the current auditors can be included in the RFP process.

While price is an important part of the selection process, the principal factor in the selection of an independent auditor is the auditor's ability to perform a quality audit.

In addition, general oversight will be conducted by the Mayor, City Administrator, and Finance Director. At the Mayor's discretion, an Audit Committee may be formed and duly appointed. The audit committee, if constituted, shall provide oversight of the financial reporting process, the audit process, the system of internal controls and general compliance with laws and regulations.

## **INTERNAL CONTROL**

### **Overall Objective**

The City's system of internal controls should be able to provide reasonable, but not absolute, assurance that the following objectives have been met:

1. Reliable reporting of financial transactions.
2. Effective and efficient City operations.
3. Compliance with applicable laws, regulations, contracts, and grant agreements.

### **Control Environment**

The control environment is the foundation for all other components of internal control, providing discipline and structure. Management establishes the "tone at the top" regarding the importance of internal control and expected standards of conduct and reinforces expectations at various levels. Control environment factors include the integrity, ethical values, and competence of the City's personnel; the way management assigns authority, responsibility, and organizes and develops its personnel; and the attention and direction provided by the Mayor and City Council.



## Financial Policies

The legislative body has adopted a personnel policies and procedures manual, prepared by the City Administrator, that details policies, expectations, and other employment-related topics. This manual is to be reviewed annually to determine needed revisions to comply with state and federal laws, as well as practices of the City. Each employee receives a copy of the personnel manual, which includes a policy on business ethics and conduct, and signs an acknowledgement of receipt. The City will hold a minimum of one training a year where human resource topics are covered.

Management has developed job descriptions for each position and reviews employee compliance on a semi-annual basis (at a minimum) through performance evaluations. Each Department Head will review applicable job descriptions annually to ensure accuracy and completeness.

The City Administrator prepares an annual budget with input from Department Heads, using historical data from the three previous years. The City Administrator, with input from the Department Heads, will also prepare an annual capital budget. A proposed budget is presented to the Mayor and City Council during at least one budget workshop. The City Administrator, Finance Director, and Department Heads are present to explain their budgets. Finally, organizational charts reviewed periodically as job descriptions and positions are added or changed to determine if the reporting structure, authority, and responsibility documented is still accurate.

### RISK ASSESSMENT

City officials and management assess the risk of operations continually. The City has chosen to transfer the most common types of risk, such as property, casualty, liability, errors, omissions, worker's compensation, and surety bonds, through the purchase of insurance.

The City faces several financial risks in normal operations, including the following:

- Collections could be lost or misappropriated.
- Collections could be recorded improperly.
- Collections may not be deposited in the bank and recorded timely.
- Disbursements could be unauthorized.
- Disbursements could be made for personal items.
- Disbursements could be made for items never received.
- Bank balances may be inaccurate due to a failure to reconcile bank accounts.
- Capital assets or inventory items could be missing.
- Inventory is not available when needed.
- Grant funds could be spent for unallowable items.
- Grant rules may not be followed which could result in having to return funds.
- Reporting requirements are not met.





## Financial Policies

### CONTROL ACTIVITIES

Control activities are objectives, policies, and implemented procedures designed to address significant areas identified in the Risk Assessment section.

#### Collections/ACH

The City has implemented a number of policies regarding collections and ACH:

1. All collections will be receipted in the appropriate fund and revenue code, and recorded in the general ledger daily.
2. A pre-numbered receipt will be issued for each collection made. Walk-in customers must be offered a receipt.
3. The cash drawer and night drop box (if applicable) will be reconciled daily by two personnel. One of the personnel must be independent of the collections process.
4. No checks will be cashed from the cash drawer.
5. All funds will be deposited within three business days or state statute, whichever is shorter.
6. The cash drawer will be locked when unattended and placed in a designated area after hours.
7. At no time will cash be unattended.
8. Employees are prohibited from comingling City assets with personal assets.
9. Chart of accounts coding will be reviewed by the Finance Director monthly as part of the month-end closing procedure.
10. Bank reconciliations will be performed monthly by the Finance Director or designee and completed no later than the 15th of the following month. If the reconciliation is performed by a person other than the Finance Director, the Finance Director will review and sign the bank reconciliation upon completion.
11. The Finance Director and City Treasurer will perform unscheduled cash counts to ensure no personal checks are in cash drawers and ensure the drawers are in balance.

#### Disbursements/Drafts

The City has several objectives related to the disbursement of City monies. These objectives include:

1. Ensuring each disbursement is for a valid City purpose and is necessary.
2. Disbursements occur in a timely manner.
3. Disbursements are accurately coded in the accounting system.
4. Disbursements are legally appropriated.

To achieve these objectives, the City follows several policies, including:

1. The City has adopted a purchasing policy that complies with state law.
2. Department heads (or designees) approve all department expenditures, excluding utilities. Department heads will be provided a copy of utility statements after payment.
3. Accounts Payable will prepare weekly check runs using backup documentation and present the runs to the Finance Director for review and approval. In addition, the City Treasurer and City Administrator will also approve the check runs.
4. All checks require two signatures—the City Administrator and City Treasurer.
5. Each check register will be submitted for review by the City Council.





## Financial Policies

### Safeguarding of Assets

In order to ensure City assets are properly valued and protected, a number of policies and procedures have been implemented, including the following:

1. All bank account statements (checking savings, investment, trust, etc.) are reconciled to the general ledger within 15 days of the date of the statement. Bank reconciling items will not be carried forward more than sixty (60) days.
2. All bank accounts are held in financial institutions under the City's name only and only authorized employees (two signatures required) are allowed to open new accounts. Under no circumstances should the Finance Director be a signer on any bank or investment account. The City Treasurer must be listed as a signer on all bank accounts.
3. All withdrawals, checks, liquidations, etc., from any bank account requires two signatures.
4. Inventory records will contain enough information to readily identify corresponding capital assets.



Capital assets are tagged or otherwise identified during a physical inventory. Inventories are to be performed biennially and staggered (in other words, half of the City's assets should be inventoried one year and the remaining assets the next). Disposal of inventory or fixed assets are done according to City policy.

5. Insurance policies are reviewed annually for accuracy of covered assets.
6. Surety bonds are reviewed and renewed on an annual basis in accordance with state law.
7. Additionally, proper safeguards are in place to prevent theft or loss of assets.

### Compliance

To ensure the City is in compliance with state and federal laws, the following policies have been implemented regarding compliance:

1. The City maintains and follows the debt management policy prescribed earlier in this policy.
2. The Finance Director and City Administrator will consult with the City's financial advisor on all debt-related issues.
3. The City will maintain and follow the prescribed grant management policy outlined earlier.

### Information and Communication

City management has the responsibility to adequately communicate and provide financial information to both internal and external parties. It is important that employees know the objectives, policies, and procedures management has established and what the expectations are for internal controls. External





## Financial Policies

stakeholders (citizens, developers, creditors) also seek information regarding objectives and reliable financial information. To accomplish this, the following policies and procedures have been implemented:

1. The City will maintain data in a computerized accounting system. Requests for financial information should be provided through a computer-generated report whenever possible to maintain the integrity of the data.
2. The City will comply with the Utah Government Records Access and Management Act (GRAMA), Utah Open and Public Meetings Act, and Utah Code relating to public transparency. All requests, with the exception of Police requests, will be forwarded to the City Recorder to ensure compliance with state law. Personally identifiable, confidential, or protected information will be redacted in accordance with state law.

### **Monitoring**

The internal control system of the City will change as technology, staff, objectives, and policies change. Management is charged with continually monitoring the internal control system to ensure it is operating as it was designed to do and ensure the following policies and procedures are being followed:

1. An annual risk assessment will be conducted to ensure that internal controls continue to work as designed over time.
2. Management evaluate, and if needed, change the design of the internal control system or implement corrective actions to improve the effectiveness of the existing system.
3. Members of management will periodically review the procedures outlined in this manual to ensure policies are being implemented and objectives are being met.

### **LONG-TERM FINANCIAL PLANNING**

The City's long-term financial plan is to maintain long-term fiscal solvency of the City by identifying significant future expenses, liabilities, problems, and resources that are not included or recognized in the current budget. This plan contains the following components:

1. Annually prepare a five-year forecast that maintains the current level of services, including known changes that will occur during the forecast period. If the forecast does not depict a positive operating position in all five years of the forecast, the City will strive to balance the operating budget for all years included in the financial forecast.
2. Annually evaluate trends from a budget-to-actual perspective and from a historical year-to-year perspective to identify areas where resources have been over allocated. This will improve the accuracy of revenue and expenditure forecasts by eliminating the impact of recurring historical variances.
3. The forecast includes, but not be limited to, an analysis that may include such factors as:
  - Economic growth rates
  - Retail sales activity
  - State of Utah revenue and expenditure impacts
  - Census data
  - Residential development activity
  - Industrial activity



## Financial Policies

- Demographic changes
- Legal and regulatory changes
- Costs that are deferred or postponed until the future
- Full ongoing impact of grants
- Future costs of URS (Utah Retirement Systems) and pension assets/liabilities
- Costs of new programs that are not fully funded
- Difference between ongoing and one-time expenses and revenue
- Operating costs associated with capital improvement projects
- Impact of demographic and economic changes on services, revenue, and program costs
- Financial trends
- Problems and opportunities facing the City
- Alternative strategies to address the issues



### **CAPITAL ASSET PROGRAM PLAN**

The capital asset plan covers any facility, equipment purchase, or construction which results in a capitalized asset cost equal to or greater than \$10,000 and a useful life (depreciable life) of five years or more. Also included are major maintenance projects of \$10,000 or more that have a useful life of at least five years.

The City will operate and maintain its physical assets in a manner that protects the public investment and ensure achievement over their maximum useful life and will consider a Renewal and Maintenance Reserve account for each operating fund responsible for major capital assets. Each year a five-year Capital Improvement Plan (CIP) will be prepared. The plan will identify and set priorities for all major capital assets to be acquired or constructed by the City. The first year of the CIP will be included in the proposed budget.

An assessment of each City facility will be conducted at least every five years. The report should identify repairs needed in the coming five years to ensure the maximum useful life of the asset. This information will be the basis for capital improvement planning for existing facilities and in determining the adequacy of the Renewal and Maintenance Reserve account. The CIP will identify adequate funding to support repair and replacement of deteriorating capital assets and avoid a significant unfunded liability from deferred maintenance.

To the extent possible, improvement projects and major equipment purchases will be funded on a pay-as-you-go basis from existing or foreseeable revenue sources. Fund balances, in accordance with the City's Fund Balance policy, may be used for one-time expenditures such as capital equipment or financing of capital improvements.



## Financial Policies

Debt (including capital leases) may only be used to finance capital projects, including land acquisition, and not ongoing operations. Debt issued must be in accordance with the City's Debt Management policy. Acquisition or construction of new facilities should be done in accordance with adopted facility and/or master plans. Prior to approving the acquisition or construction of a new asset, the City Council should be presented with an estimate of the full cost to operate and maintain the facility through its useful life and the plan for meeting those costs. No capital project should be funded unless operating impacts have been assessed and the necessary funds can be reasonably anticipated to be available when needed.

### REVENUE POLICY

The City should strive to maintain a diversified mix of revenues in order to balance the sources of revenue amongst taxpayers and to provide ongoing stability and predictability. Sales tax is a major source of revenue for the General Fund, which is a direct function of business cycles and inflation, making it a volatile source of revenue.

1. Property taxes and other stable revenues provide a reliable base of revenues during periods of economic downturn.
2. The City's overall revenue structure should be designed to recapture for the City some of the financial benefits resulting from City economic and community development investments.
3. The City will strive to keep a total revenue mix that encourages growth, and keeps the City economically competitive and a City of choice for people to live and do business.

Tax dollars should support essential City services that benefit and are available to everyone in the community (such as parks, police, and fire protection). User charges in lieu of general revenue sources should be implemented for identifiable services where the costs are related to the level of service.

User charges and fees should be at a level that reflect service costs. Components of user charges should include operating and capital costs, as well as the direct and indirect costs of providing that



Timpanogos Cave  
American Fork Canyon

service. Full cost charges should be imposed unless it is determined that policy, legal, or market factors require lower fees. The City, when setting fees and charges, should consider policy objectives, market rates, and charges levied by other public and private organizations for similar services. Non-resident fees should be set at market levels to minimize the tax burden on City residents.



## Financial Policies

User charges for Enterprise Fund services such as water, sewer, storm water, and solid waste collection should be set at rates sufficient to finance all direct and indirect operating, capital, reserve/working capital, and debt service costs. Overhead expenses and general government services provided to the enterprise activities should be included as indirect costs. Rates will be set such that these enterprise funds are never in a cash deficit during the year. User fees should not exceed the full cost of providing the service. Internal service fees should be set to capture full costs, including direct and indirect expenses. Cost for services should be allocated to departments using a rate model.

Administrative fees should be assessed on all non-general fund supported capital projects. These fees allocate the proportionate share of general government services to those projects so that the general fund is not required to subsidize infrastructure or economic development projects.

All private money donated, contributed, or lent to the City are subject to grant solicitation and acceptance procedures, and should be deposited in the appropriate City fund and accounted for as public money through the City's budget process and accounting system. Finally, one-time revenue sources should only be used for one-time expenditures and not for ongoing expenditures.

### **EXPENDITURE POLICY**

The City Council will approve the budget by fund at the category or program level. Expenditures anticipated to be in excess of these levels require approval of the City Council through a budget amendment.

The City will follow employee compensation policies consistent with the City's adopted Personnel Policies and Procedures manual. The City will follow the adopted purchasing policy for public procurements and improvements. All expenditures will be approved by a Department Head or designee. The City will make every effort to control expenditures and ensure City services and programs provided to its citizens and taxpayers are cost effective and efficient.

### **OPERATING BUDGET POLICY**

The City will prepare an annual budget with the participation of all City departments. Budgetary procedures will conform to state and local regulations, including adoption of a balanced budget. A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, equals the total appropriations for expenditures and reserves. The City's budget will support City Council strategic goals and priorities, and the long-range needs of the City. Essential services will receive first priority for funding. The City will attempt to maintain current service levels for all essential services. The City will identify low priority services for reduction or elimination, if necessary, before essential services. The City will consider the establishment of user fees as an alternative to service reductions or elimination.

In all actions to balance the budget, the City will attempt to avoid layoffs of permanent employees, if possible. Personnel reductions will be scheduled to come primarily from attrition. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing necessary expenditures or accruing future years' revenues.





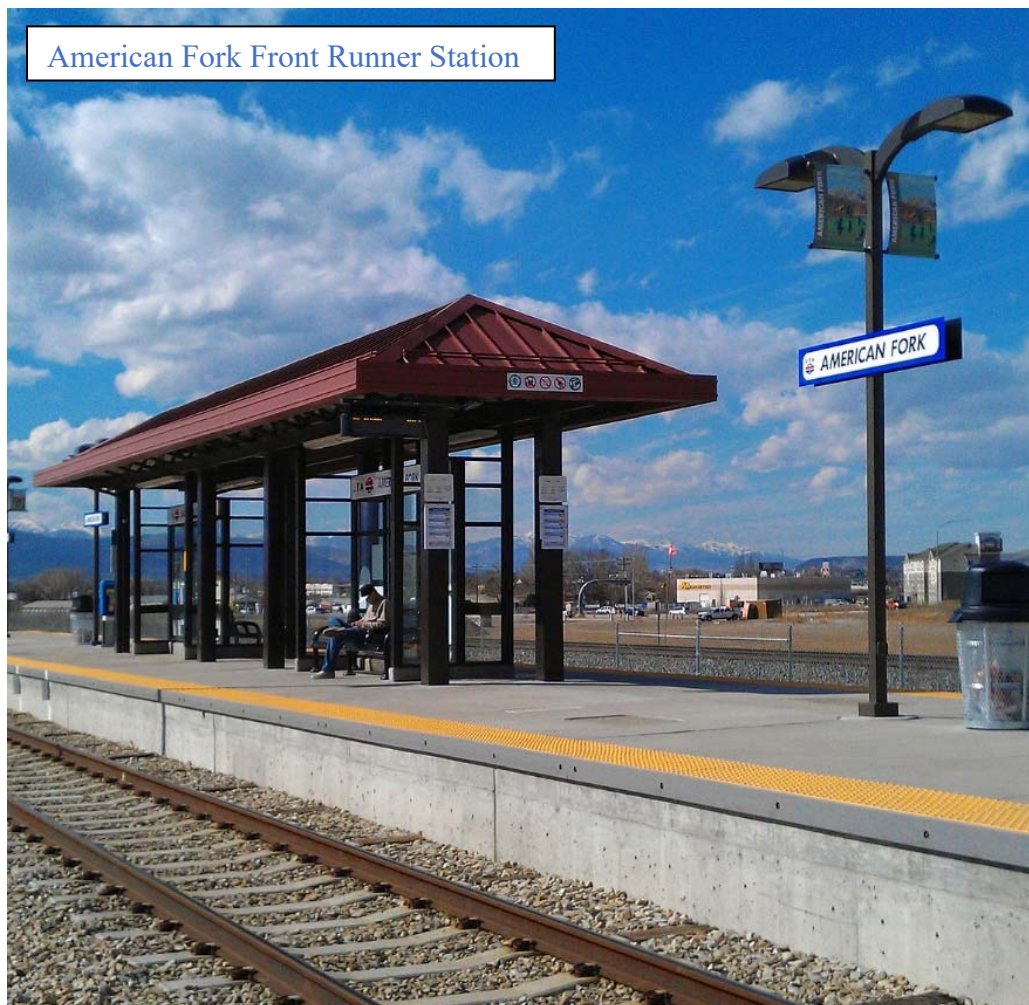
## Financial Policies

The budget will provide sufficient funding to cover annual debt retirement costs. The City will consider technological and capital investment programs which are cost effective and which will reduce operating costs as high funding priorities.

The City will manage each fund as an independent entity in accordance with applicable statutes and generally accepted accounting principles (GAAP). Direct and administrative costs will be allocated to each fund based upon the costs of providing those services.

The City will take immediate corrective action if, at any time during the fiscal year, financial monitoring indicates that an operating fund's anticipated expenditures will exceed its anticipated revenues. In order to ensure this, the City will maintain a budgetary control system and use a budget/encumbrance control system to ensure proper budgetary control.

Finally, the City will prepare a budget document which complies with the standards necessary to obtain the Award for Distinguished Budget Presentation from the Government Finance Officers Association (GFOA). The City will submit its budget for award consideration annually.







## Debt Overview

### LEGAL DEBT MARGIN

State statutes limit the amount of general obligation debt the City may issue for general purposes to 4% of the fair market value of taxable property within the City's general jurisdiction. An additional 8% of indebtedness may be issued for water or sewer projects when such utilities are owned or controlled by the City. Below is the City's legal debt margin as of June 30, 2020 (expressed in thousands):

<i>Computation of Legal Debt Margin – June 30, 2020 (in thousands)</i>	
Assessed Valuation	\$2,818,626
Estimated Actual Value	4,061,097
Debt Limit (12% of estimated actual value)	487,332
Less Outstanding General Obligation Bonds	42,070
Total Amount of Debt Applicable to Debt Limit	45,355
Legal Debt Margin	\$441,977

A brief description of American Fork City's debt issues (as of June 30, 2021) is included below:

### Lease Commitments

- The City entered into a capital lease agreement in November 2016 to purchase two ambulances for the fire department. The City financed the purchase over 72 months with a stated interest rate of 1.60 percent and annual payments of \$103,245 through June 2022.
- During fiscal year 2018 the City entered into a capital lease agreement for the purchase of a fire engine. The purchase was financed over 60 months with a stated interest rate of 2.27 percent and annual payments of \$145,680 through September 2022.
- During fiscal year 2019 the City entered into a capital lease agreement for the purchase of six police vehicles. The City financed the purchase over 60 months with a stated interest rate of 3.13 percent and annual payments of \$52,807 through July 2023.

Description	End Balance June 30, 2021	Additions FY2022	Debt Service Due FY 2022	End Balance June 30, 2022
2015 General Obligation Bonds	\$5,760,000		\$515,438	\$5,430,000
2016 General Obligation Bonds	26,435,000		2,470,750	25,020,000
2020 General Obligation Bonds	8,035,000		320,000	7,405,000
2012 Water Revenue Bonds	530,000		52,257	492,000
2018 Sales Tax Revenue Refunding Bonds	2,915,000		468,616	2,535,000
2020 Water Revenue Bonds	22,015,000		797,150	21,438,000
2016 Capital Lease – Ambulances	101,619		103,245	0
2017 Capital Lease – Fire Engine	281,732		145,680	281,732
2018 Capital Lease – Police Vehicles	148,997		52,807	100,854
2019 Capital Lease – Ambulance/Brush Truck	399,584		77,959	329,001
2019 Capital Lease – Ladder Truck	1,278,826		212,323	1,089,997
2021 Capital Lease – Ambulance		\$285,000	60,000	240,000
Total Long-term Debt	\$67,901,758	\$285,000	\$5,276,225	\$64,361,584



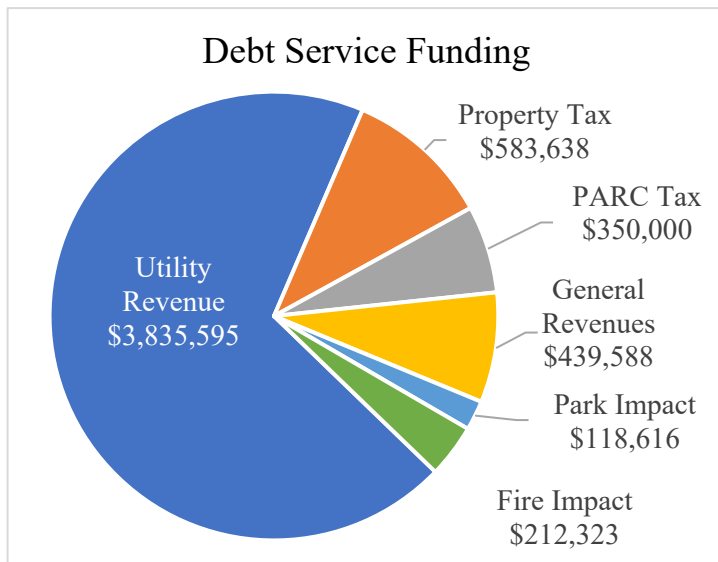
## Debt Overview

### General Obligation Bonds

- 2015 General Obligation Refunding Bonds: \$7,020,000 General Obligation Refunding Bonds due in annual principal and semi-annual interest payments through May 2035 – Interest is at a varying rate of 2.25% to 4.00%. Proceeds were used to advance refund the 2007 GO Bonds, which partially financed the City’s pressurized irrigation system.
- 2016 General Obligation Refunding Bonds: \$30,285,000 General Obligation Refunding Bonds due in annual principal and semi-annual interest payments through May 2035 – Interest is at a varying rate of 2.00% to 5.00%. Proceeds were used to advance refund the 2008 GO Bonds, which partially financed the City’s pressurized irrigation system.
- 2020 General Obligation Bonds: \$8,035,000 General Obligation Bonds due in annual principal and semi-annual interest payments through May 2038 – Interest is at an annual yield .95% to 2.35%. Proceeds are used to construct American Fork’s second fire station.

### Revenue Bonds:

- 2012 Water Revenue Bonds: \$800,000 Water Revenue Bonds due in annual principal and interest payments through January 2033 – Interest is at varying rates from 2.69 to 5.60%. Proceeds were used to improve the City’s water infrastructure.
- 2018 Sales Tax Revenue and Refunding Bonds: \$4,000,000 Sales Tax Revenue and Refunding Bonds due in annual principal and semi-annual interest payments through May 2028 – Interest is at a rate of 3.04%. Proceeds were used expand Art Dye park and to refinance the 2012 Sales Tax Revenue Bonds.
- 2020 Water Revenue Bonds: \$22,015,000 Water Revenue Bonds due in annual principal interest payments through December 2022 – Interest is at a rate of 1.00%. Proceeds are used for construction of improvements to the City’s water infrastructure.



The majority of debt service payments are paid through user rates in the secondary irrigation fund. The City’s 2015 and 2016 General Obligation Refunding bonds, issued to construct the City’s secondary irrigation system, will continue until 2035. Currently, secondary irrigation revenues are not sufficient to cover operational costs and debt service payments of the system. However, as the City continues to grow, additional revenues through an expanded user base will narrow this gap.

As of June 30, 2021, the total general obligation bonded debt equals \$1,213 per capita. Total Water Revenue Bonds debt

represents approximately \$2,254 per utility rate customer.

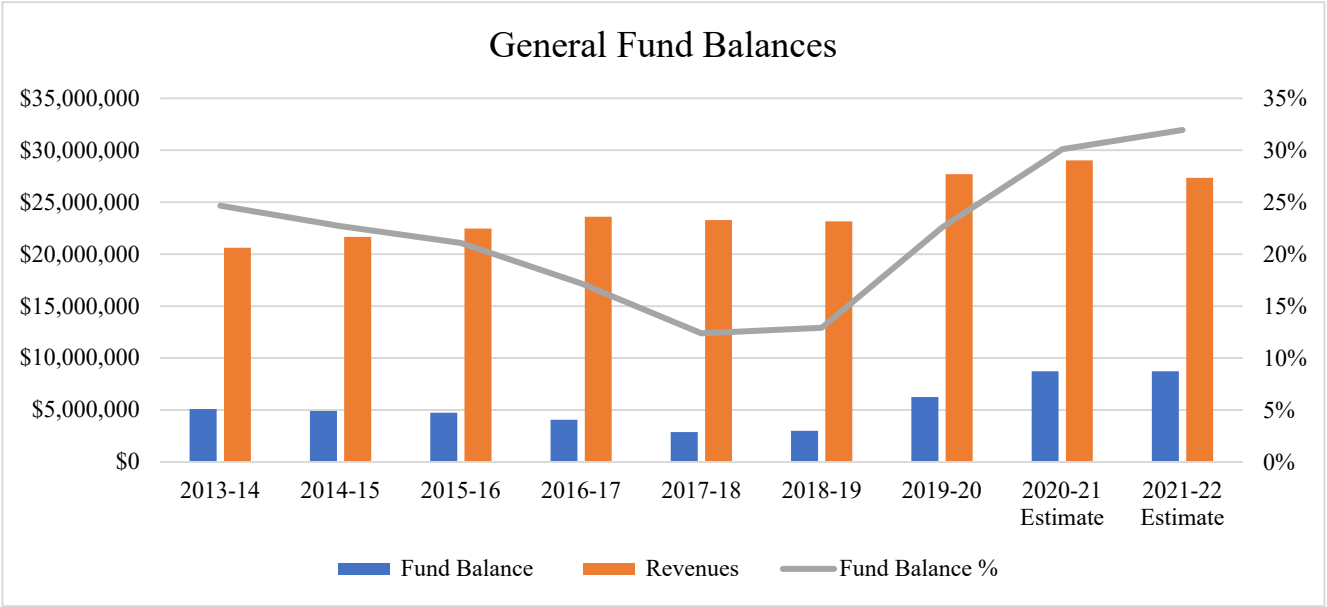


# Fund Balance Overview

Fund balance is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). For budget purposes, fund balance is net position of governmental funds and is intended to serve as a measure of the financial resources available in a governmental fund.

## GENERAL FUND

Effective in May 2021, Utah Code § 10-6-116, requires that municipalities maintain a fund balance between five and thirty-five percent of the estimated general fund revenues for the fiscal year, up from a 25% maximum as allowed in prior years. For fiscal year 2021-2022, the City anticipates having a General Fund balance of 32% of budgeted revenues. As per the fund balance policy, any reserves in excess of 35% will be transferred to the general capital project fund.



The decrease in fund balance in fiscal years ending 2018 and 2019 were due to the reallocation of reserves for creation of separate funds for sanitation and capital projects/streets that were previously included as functions in the general fund. The increase in fund balance beginning in fiscal year ending 2020 is due to conservative budgeting and effects of the coronavirus pandemic. In an abundance of caution, the services in fiscal year 2020 and consequently 2020-2021 budget were scaled back by 18% in anticipation of an economic slowdown. Although City facilities were closed for a period due to state and federal mandates, tax revenue remained strong, creating a net overall gain for fiscal years ending 2020 and 2021, thus increasing the amount set aside for future needs. The city is slowly resuming pre-pandemic service levels and will not see the same percentage increases in reserves in the coming years.





## Fund Balance Overview

### **SPECIAL REVENUE/DEBT SERVICE FUNDS**

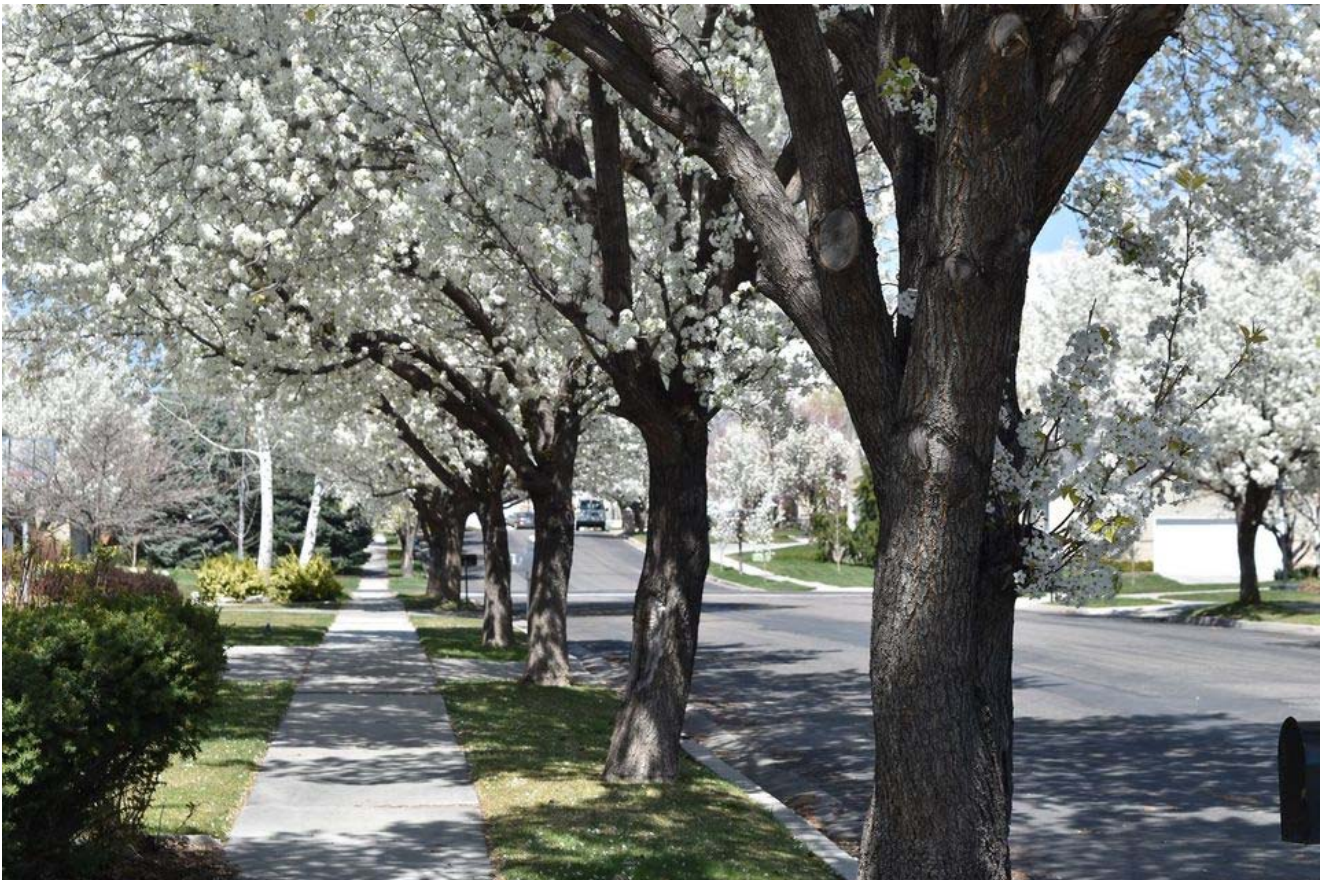
The state does not impose limits on the accumulation of fund balances for special revenue funds or debt service funds. Most of the special revenue and debt service fund balances will stay relatively the same, with the exception of the Egg Farm EDA. The fund balance in the Egg Farm EDA Fund will deplete by \$854,494, due in part to improvements and widening of Sam White Lane.

### **CAPITAL PROJECTS FUNDS**

The City will see a number of fund balance decrease in its capital project funds. The Bond Capital Projects Fund will see expenditures related to the construction of Fire Station 52, thus reducing fund balance by \$8,522,681. Many capital projects are multi-year projects which will require the use of fund balance in the subsequent year or require multiple years to accumulate enough resources to perform a project. All projects expended in the impact fee funds are in the City's Impact Fee Facilities Plan (IFFP) or are impact fee eligible projects.

### **ENTERPRISE FUNDS**

Overall fund balances in the enterprise funds will be decreased by \$15,846,282, due mostly to the completion of the water line projects and pressurized irrigation metering project. These projects are multi-year projects and are possible through bond funding and the accumulation of reserves in prior years due to the culinary rate study adopted in May 2018.







# Budget Summaries



American Fork City Adopted Annual Budget Fiscal Year 2021-2022  
Budget Summaries



## Fund Balances

### GOVERNMENTAL FUNDS

Fund	Available Fund Balance 2019-20	Estimated Fund Balance 2020-21	Estimated Revenues 2021-22	Adopted Expenditures 2021-22	Net Transfers 2021-22	Increase (Decrease) 2021-22	Estimated Fund Balance 2021-22
<b>General Fund</b>	<b>\$ 6,245,169</b>	<b>\$ 8,733,876</b>	<b>\$ 27,282,527</b>	<b>\$ 25,720,631</b>	<b>\$ (1,561,896)</b>	<b>\$ -</b>	<b>\$ 8,733,876</b>
<b>Special Revenue Funds</b>							
Municipal Building Authority	891	891	-	-	-	-	891
Fitness Center	-	-	1,774,500	2,423,006	648,506	-	-
PARC Tax	333,995	275,584	1,304,500	1,304,500	-	-	275,584
Celebration	2,423	-	-	-	-	-	-
Downtown Redevelopment	103,757	93,473	1,000	-	-	1,000	94,473
RDA - East Side	51,088	94,078	44,844	-	-	44,844	138,922
RDA - Business Park	2,077,311	2,394,489	354,741	354,741	-	-	2,394,489
EDA - Egg Farm	2,932,899	1,498,931	1,058,714	1,656,415	(256,793)	(854,494)	644,437
CRA - Patriot Station TOD	(168,699)	(168,699)	-	-	-	-	(168,699)
<b>Total Special Revenue Funds</b>	<b>5,333,665</b>	<b>4,188,747</b>	<b>4,538,299</b>	<b>5,738,662</b>	<b>391,713</b>	<b>(808,650)</b>	<b>3,380,097</b>
<b>Debt Service Fund</b>	<b>1,292,793</b>	<b>1,294,378</b>	<b>951,513</b>	<b>1,053,504</b>	<b>118,616</b>	<b>16,625</b>	<b>1,311,003</b>
<b>Capital Projects Funds</b>							
General Capital Projects	8,510,120	9,380,008	4,829,354	5,783,904	954,550	-	9,380,008
Bond Capital Projects	8,598,979	8,462,300	15,000	8,537,681	-	(8,522,681)	(60,381)
Capital Projects - Equipment	16,448	16,448	5,000	356,360	351,360	-	16,448
Meadows Special Improvement District	66,619	66,619	-	-	-	-	66,619
Park Impact Fees	5,497,964	7,294,980	2,322,000	4,167,330	(118,616)	(1,963,946)	5,331,034
Road Impact Fees	7,189,829	1,788,485	2,035,000	3,211,634	-	(1,176,634)	611,851
Fire Impact Fees	1,485,083	1,346,581	257,500	10,000	(533,324)	(285,824)	1,060,757
Police Impact Fees	1,650,304	1,656,052	228,000	211,000	(262,637)	(245,637)	1,410,415
<b>Total Capital Project Funds</b>	<b>33,015,346</b>	<b>30,011,473</b>	<b>9,691,854</b>	<b>22,277,909</b>	<b>391,333</b>	<b>(12,194,722)</b>	<b>17,816,751</b>
<b>Permanent Fund</b>							
Perpetual Care Fund	831,058	872,908	60,500	-	(2,000)	58,500	931,408
<b>Total Permanent Fund</b>	<b>831,058</b>	<b>872,908</b>	<b>60,500</b>	<b>-</b>	<b>(2,000)</b>	<b>58,500</b>	<b>931,408</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 46,718,031</b>	<b>\$ 45,101,382</b>	<b>\$ 42,524,693</b>	<b>\$ 54,790,706</b>	<b>\$ (662,234)</b>	<b>\$ (12,928,247)</b>	<b>\$ 32,173,135</b>

American Fork City Adopted Annual Budget Fiscal Year 2021-2022  
Budget Summaries



## Fund Balances

### ENTERPRISE FUNDS

Fund	Available Fund Balance 2019-20	Estimated Fund Balance 2020-21	Estimated Revenues 2021-22	Adopted Expenditures 2021-22	Net Transfers 2021-22	Increase (Decrease) 2021-22	Estimated Fund Balance 2021-22
<b>Enterprise Funds</b>							
Culinary Water	\$ 15,448,139	\$ 14,522,310	\$ 13,100,225	\$ 15,221,661	\$ 204,965	\$ (1,916,471)	\$ 12,605,839
Culinary Water Impact Fees	1,914,773	857,946	1,315,000	6,215,767	-	(4,900,767)	(4,042,821)
Secondary Irrigation	10,935,269	8,920,620	4,469,500	11,467,496	-	(6,997,996)	1,922,624
Secondary Irrigation Impact Fees	(14,690,936)	(14,669,766)	830,000	2,514,056	-	(1,684,056)	(16,353,822)
Sewer	8,188,830	10,264,528	5,795,250	5,632,846	-	162,404	10,426,932
Sewer Impact Fees	1,659,713	1,412,578	421,774	328,963	-	92,811	1,505,389
Storm Drain	2,821,925	2,973,749	1,359,500	1,779,832	-	(420,332)	2,553,417
Storm Drain Impact Fees	1,815,003	1,193,010	425,218	525,780	-	(100,562)	1,092,448
Sanitation and Recycling	362,322	411,835	1,563,250	1,664,885	-	(101,635)	310,200
Broadband	(2,101,843)	(2,080,792)	181,417	406,041	244,946	20,322	(2,060,470)
<b>Total Enterprise Funds</b>	<b>26,353,195</b>	<b>23,806,018</b>	<b>29,461,134</b>	<b>45,757,327</b>	<b>449,911</b>	<b>(15,846,282)</b>	<b>7,959,736</b>
<b>Internal Service Funds</b>							
Fleet Operations & Maintenance	162,698	162,698	387,902	500,600	-	(112,698)	50,000
Fleet Capital	68,921	310,921	1,435,588	1,794,911	212,323	(147,000)	163,921
Information Technology	132,809	132,809	531,669	601,669	-	(70,000)	62,809
<b>Total Internal Service Funds</b>	<b>364,428</b>	<b>606,428</b>	<b>2,355,159</b>	<b>2,897,180</b>	<b>212,323</b>	<b>(329,698)</b>	<b>276,730</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 26,717,623</b>	<b>\$ 24,412,446</b>	<b>\$ 31,816,293</b>	<b>\$ 48,654,507</b>	<b>\$ 662,234</b>	<b>\$ (16,175,980)</b>	<b>\$ 8,236,466</b>
<b>TOTAL CITY-WIDE</b>	<b>\$ 73,435,654</b>	<b>\$ 69,513,828</b>	<b>\$ 74,340,986</b>	<b>\$ 103,445,213</b>	<b>\$ -</b>	<b>\$ (29,104,227)</b>	<b>\$ 40,409,601</b>



# Combined Revenue Summary - All Funds

## BY FUND

Fund	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES (Excludes Transfers)</b>				
<b>General Fund</b>	<b>\$ 27,393,269</b>	<b>\$ 28,975,007</b>	<b>\$ 26,873,999</b>	<b>\$ 27,282,527</b>
<b>Special Revenue Funds</b>				
Fitness Center	1,519,747	1,562,931	1,499,599	1,774,500
PARC Tax	1,204,050	1,388,087	1,309,000	1,304,500
Celebration	3,800	-	-	-
Downtown Redevelopment	2,451	649	3,000	1,000
RDA - East Side	50,948	42,990	6,063	44,844
RDA - Business Park	379,313	317,178	332,735	354,741
EDA - Egg Farm	943,595	1,004,120	970,017	1,058,714
<b>Total Special Revenue Funds</b>	<b>4,103,904</b>	<b>4,315,955</b>	<b>4,120,414</b>	<b>4,538,299</b>
<b>Debt Service Fund</b>	<b>1,148,002</b>	<b>1,113,228</b>	<b>1,128,268</b>	<b>951,513</b>
<b>Capital Projects Funds</b>				
General Capital Projects	3,263,060	4,002,662	8,428,070	4,829,354
Bond Capital Projects	8,694,858	27,545	15,000	15,000
Capital Projects - Equipment	24	32,479	5,000	5,000
Park Impact Fees	2,581,107	2,775,592	2,864,000	2,322,000
Road Impact Fees	2,821,681	2,614,481	2,697,360	2,035,000
Fire Impact Fees	473,733	397,188	230,000	257,500
Police Impact Fees	336,736	269,100	216,000	228,000
<b>Total Capital Project Funds</b>	<b>18,171,199</b>	<b>10,119,047</b>	<b>14,455,430</b>	<b>9,691,854</b>
<b>Permanent Fund</b>				
Perpetual Care Fund	54,431	44,008	67,500	60,500
<b>Total Permanent Fund</b>	<b>54,431</b>	<b>44,008</b>	<b>67,500</b>	<b>60,500</b>
<b>Enterprise Funds</b>				
Culinary Water	8,239,100	18,766,298	29,496,587	13,100,225
Culinary Water Impact Fees	1,345,516	1,531,436	1,515,000	1,315,000
Secondary Irrigation	3,315,590	2,958,661	4,327,563	4,469,500
Secondary Irrigation Impact Fees	840,887	697,024	700,000	830,000
Sewer	6,338,720	6,053,642	5,532,328	5,795,250
Sewer Impact Fees	470,436	521,536	531,774	421,774
Storm Drain	1,761,637	1,488,044	1,295,220	1,359,500
Storm Drain Impact Fees	545,532	390,136	405,218	425,218
Sanitation and Recycling	1,496,757	1,575,756	1,517,388	1,563,250
Broadband	183,034	169,076	192,640	181,417
<b>Total Enterprise Funds</b>	<b>24,537,209</b>	<b>34,151,609</b>	<b>45,513,718</b>	<b>29,461,134</b>
<b>Internal Service Funds</b>				
Fleet Operations & Maintenance	509,872	473,042	483,042	387,902
Fleet Capital	915,259	915,329	891,763	1,435,588
Information Technology	518,841	900,809	913,388	531,669
<b>Total Internal Service Funds</b>	<b>1,943,972</b>	<b>2,289,180</b>	<b>2,288,193</b>	<b>2,355,159</b>
<b>TOTAL REVENUES</b>	<b>\$ 77,351,986</b>	<b>\$ 81,008,034</b>	<b>\$ 94,447,522</b>	<b>\$ 74,340,986</b>



## Combined Revenue Summary - All Funds

### BY TYPE

Category Type	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES (Excludes Transfers)</b>				
Property Taxes	\$ 6,623,183	\$ 7,002,431	\$ 6,333,714	\$ 6,947,376
Sales Taxes	12,441,885	13,288,647	12,427,093	13,150,000
Other Taxes	2,542,131	2,520,058	2,508,000	2,575,000
Licenses & Permits	1,367,011	1,569,309	1,017,600	1,386,572
Intergovernmental	3,450,643	3,589,508	10,217,358	5,732,159
Charges for Services	24,968,217	27,069,182	24,949,614	26,402,230
Impact Fees	9,062,826	9,085,227	8,773,360	7,100,000
Fines & Forfeitures	353,424	316,222	320,000	315,000
Miscellaneous	379,914	384,634	360,300	107,725
Note Receivable	19,614	-	-	-
Financing Sources	8,665,261	12,750,000	23,721,767	7,300,000
Developer Contributions	3,816,725	-	-	-
Administrative Charges	2,018,084	2,356,770	2,377,833	2,146,576
Use of Money & Property	1,643,068	1,017,449	1,440,883	1,178,348
<b>TOTAL REVENUES</b>	<b>\$ 77,351,986</b>	<b>\$ 80,949,437</b>	<b>\$ 94,447,522</b>	<b>\$ 74,340,986</b>





## Combined Expenditure Summary - All Funds

Fund	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>EXPENDITURES (Excludes Transfers)</b>				
<b>General Fund</b>	<b>\$ 22,158,565</b>	<b>\$ 23,450,805</b>	<b>\$ 24,663,800</b>	<b>\$ 25,720,631</b>
<b>Special Revenue Funds</b>				
Municipal Building Authority	10	-	-	-
Fitness Center	2,313,676	2,366,021	2,420,395	2,423,006
PARC Tax	965,840	1,446,498	1,424,093	1,304,500
Celebration	54,748	38,681	-	-
Downtown Redevelopment	32,800	10,933	-	-
RDA - Business Park	-	-	332,735	354,741
EDA - Egg Farm	537,746	764,365	1,874,603	1,656,415
CRA - Patriot Station TOD	23,000	-	-	-
<b>Total Special Revenue Funds</b>	<b>3,927,820</b>	<b>4,626,498</b>	<b>6,051,826</b>	<b>5,738,662</b>
<b>Debt Service Fund</b>	<b>1,256,933</b>	<b>1,231,507</b>	<b>1,232,007</b>	<b>1,053,504</b>
<b>Capital Projects Funds</b>				
General Capital Projects	1,398,562	4,422,554	11,756,391	5,783,904
Bond Capital Projects	2,675,879	164,224	8,400,000	8,537,681
Capital Projects - Equipment	377,898	314,491	330,859	356,360
Park Impact Fees	1,793,958	858,712	1,120,060	4,167,330
Road Impact Fees	751,339	8,015,825	9,304,628	3,211,634
Fire Impact Fees	3,455	4,288	-	10,000
Police Impact Fees	9,811	2,288	-	211,000
<b>Total Capital Project Funds</b>	<b>7,010,902</b>	<b>13,782,382</b>	<b>30,911,938</b>	<b>22,277,909</b>
<b>Enterprise Funds</b>				
Culinary Water	3,161,171	21,320,196	30,520,535	15,221,661
Culinary Water Impact Fees	426,472	2,588,263	6,214,691	6,215,767
Secondary Irrigation	3,262,726	4,973,310	6,815,301	11,467,496
Secondary Irrigation Impact Fees	139,302	675,854	2,650,000	2,514,056
Sewer	4,384,115	3,977,944	5,597,482	5,632,846
Sewer Impact Fees	54,190	768,671	917,555	328,963
Storm Drain	973,306	1,336,220	2,495,340	1,779,832
Storm Drain Impact Fees	69,493	1,012,129	1,006,308	525,780
Sanitation and Recycling	1,461,562	1,526,243	1,548,329	1,664,885
Broadband	553,481	421,021	509,016	406,041
<b>Total Enterprise Funds</b>	<b>14,485,818</b>	<b>38,599,851</b>	<b>58,274,557</b>	<b>45,757,327</b>
<b>Internal Service Funds</b>				
Fleet Operations & Maintenance	452,746	473,042	487,842	500,600
Fleet Capital	942,079	1,410,651	1,387,585	1,794,911
Information Technology	386,032	900,809	956,706	601,669
<b>Total Internal Service Funds</b>	<b>1,780,857</b>	<b>2,784,502</b>	<b>2,832,133</b>	<b>2,897,180</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,620,895</b>	<b>\$ 84,475,545</b>	<b>\$ 123,966,261</b>	<b>\$ 103,445,213</b>



## Combined Expenditure Summary - All Funds

### BY TYPE

Category Type	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>EXPENDITURES (Excludes Transfers)</b>				
Personnel	\$ 17,808,554	\$ 19,560,079	\$ 20,465,380	\$ 21,717,338
Operations	21,412,210	20,480,671	18,827,518	22,383,329
Capital	8,750,226	39,417,896	79,412,584	53,802,535
Debt Service	2,649,905	5,016,899	5,260,779	5,542,011
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,620,895</b>	<b>\$ 84,475,545</b>	<b>\$ 123,966,261</b>	<b>\$ 103,445,213</b>



## Full-time Equivalent Summary

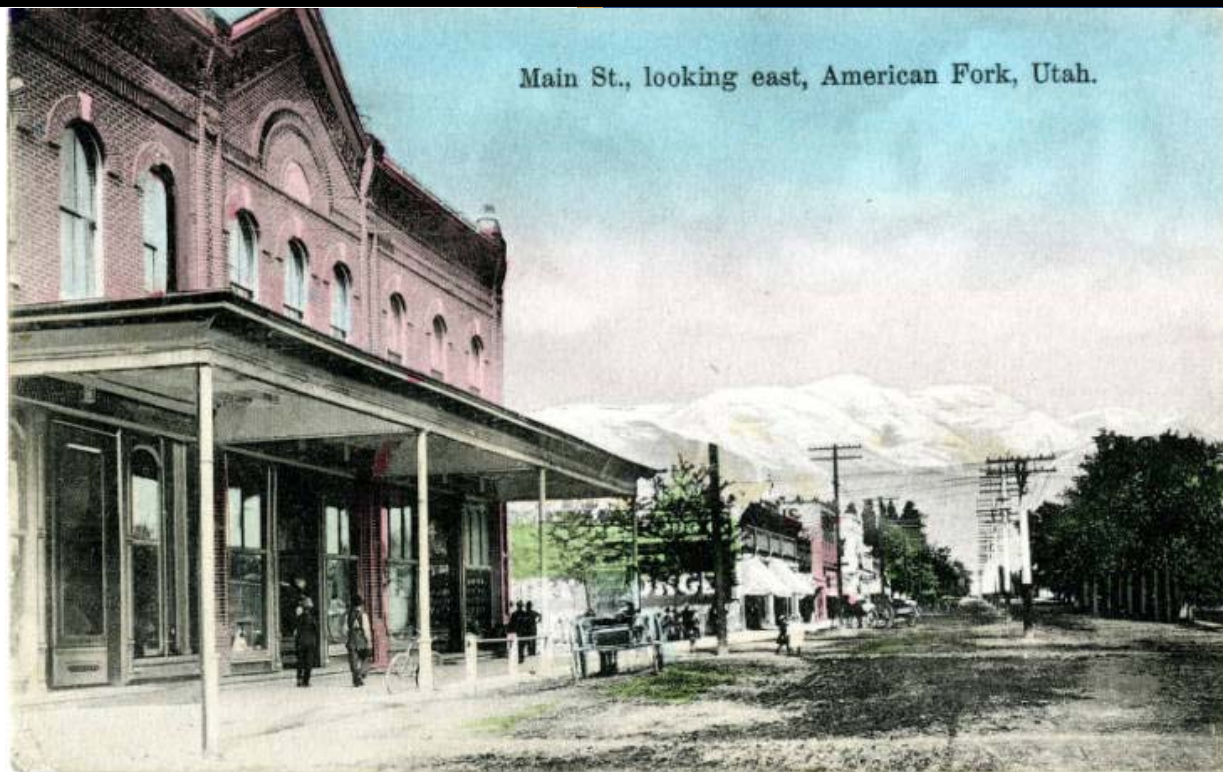
### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
<b>GENERAL FUND</b>				
Executive	0.50	0.50	0.50	-
Legislative	2.50	2.50	2.50	-
Administration	11.00	10.50	11.00	0.50
Community Services	2.50	2.50	3.00	0.50
Parks and Boat Harbor	16.17	12.48	14.16	1.68
Cemetery	6.31	5.88	5.68	(0.20)
Library and Learning Center	13.74	13.33	13.65	0.33
Police	55.22	59.22	62.22	3.00
Fire and Rescue	48.02	52.02	57.02	5.00
Public Works Administration	2.75	2.75	2.75	-
Streets	7.00	7.00	6.83	(0.17)
Building Maintenance	4.00	4.00	4.00	-
Building Inspection	7.50	7.50	8.00	0.50
Engineering	6.00	7.00	10.00	3.00
Recreation	8.39	8.39	7.92	(0.47)
Planning	2.50	2.50	2.63	0.13
Senior Center	4.75	4.75	4.75	-
<b>Total General Fund</b>	<b>198.85</b>	<b>202.82</b>	<b>216.61</b>	<b>13.80</b>
<b>SPECIAL REVENUE FUNDS</b>				
Fitness Center	48.99	35.55	39.35	3.80
<b>ENTERPRISE FUNDS</b>				
Culinary Water	5.25	4.75	6.15	1.40
Secondary Irrigation	3.25	3.75	2.85	(0.90)
Sewer	2.75	3.00	3.00	-
Storm Drain	2.75	2.50	2.50	-
Broadband	2.00	2.00	2.00	-
<b>Total Enterprise Funds</b>	<b>16.00</b>	<b>16.00</b>	<b>16.50</b>	<b>0.50</b>
<b>TOTAL FTE POSITIONS</b>	<b>263.84</b>	<b>254.37</b>	<b>272.46</b>	<b>18.10</b>

### STAFFING NOTES

- 1) Administration - Addition of a part-time management analyst
- 2) Community Services - Addition of a part-time communications specialist
- 3) Parks / Boat Harbor - Part-time seasonal positions increased from COVID-19 service levels
- 4) Police - Addition of 3 police officers/detectives
- 7) Fire and Rescue - addition of five firefighter/paramedics
- 8) Engineering - Addition of two public works inspectors and one engineer
- 9) Fitness Center - Part-time seasonal positions increased from COVID-19 service levels
- 9) Culinary Water and Secondary Irrigation - positions were reallocated to reflect winter closures of secondary irrigation

# General Fund





# General Fund Summary

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
Taxes	\$ 16,536,603	\$ 17,260,481	\$ 16,576,843	\$ 17,535,000
Licenses & Permits	1,367,011	1,569,309	1,017,600	1,386,572
Grants & Intergovernmental	1,609,518	1,292,713	1,387,463	133,000
Charges for Services	6,610,823	7,626,217	6,693,318	7,252,480
Fines & Forfeitures	353,424	316,222	320,000	315,000
Miscellaneous	345,904	330,016	315,000	65,000
Other Financing Sources	569,986	580,049	563,775	595,475
Transfers In	297,566	44,498	1,036,949	53,828
<b>TOTAL REVENUES</b>	<b>\$ 27,690,835</b>	<b>\$ 29,019,505</b>	<b>\$ 27,910,948</b>	<b>\$ 27,336,355</b>
<b>EXPENDITURES</b>				
General Services	\$ 2,155,128	\$ 2,467,722	\$ 2,532,540	\$ 2,180,944
Community Services	2,759,082	2,746,852	3,021,754	3,009,451
Public Safety	11,424,306	12,391,550	12,823,003	13,889,211
Public Works	4,748,533	4,746,038	5,156,819	5,507,753
Recreation	647,930	652,959	677,529	703,954
Planning	311,056	340,040	333,176	342,035
Citizens Committees	112,530	105,644	118,979	87,283
Transfers Out	2,279,234	3,079,993	3,247,148	1,615,724
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,437,799</b>	<b>\$ 26,530,798</b>	<b>\$ 27,910,948</b>	<b>\$ 27,336,355</b>
General Fund Net Revenue	3,253,036	2,488,707	-	-
Beginning Fund Balance	2,992,132	6,245,168	6,245,168	8,733,875
<b>Ending Fund Balance</b>	<b>\$ 6,245,168</b>	<b>\$ 8,733,875</b>	<b>\$ 6,245,168</b>	<b>8,733,875</b>





# General Fund Revenue Detail

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Taxes</b>				
Property Taxes	\$ 3,712,679	\$ 4,123,114	\$ 3,533,000	\$ 4,200,000
Motor Vehicle Fees	379,395	368,246	328,000	380,000
Delinquent Taxes	293,319	276,126	257,500	250,000
Sales Tax	9,971,598	10,334,959	10,263,343	10,500,000
Cable TV Franchise Tax	131,832	133,376	125,000	125,000
Energy Sales & Use Tax	1,787,645	1,815,876	1,785,000	1,800,000
Municipal Telephone Tax	243,259	202,560	270,000	270,000
Penalties and Interest	16,876	6,224	15,000	10,000
<b>Total Taxes</b>	<b>16,536,603</b>	<b>17,260,481</b>	<b>16,576,843</b>	<b>17,535,000</b>
<b>Licenses &amp; Permits</b>				
Business Licenses	90,302	83,615	85,000	90,000
Building Permits	1,208,439	1,279,311	867,000	1,222,853
Beer & Liquor Licenses	3,000	300	-	-
Occupancy Fee	-	48,000	30,300	43,740
Alarm Permit	-	16,767	6,300	15,776
Other Permits	64,695	133,281	24,000	9,203
Special Events Permits	575	8,035	5,000	5,000
<b>Total Licenses &amp; Permits</b>	<b>1,367,011</b>	<b>1,569,309</b>	<b>1,017,600</b>	<b>1,386,572</b>
<b>Grants &amp; Intergovernmental</b>				
Grants-Library	14,438	17,563	8,000	8,000
Grants-Police	224,527	121,256	132,134	90,000
Grants-Fire	6,211	6,629	6,161	-
Grants-Other	2,875	-	-	-
Other Reimbursements	29,044	40,000	144,094	-
CARES Act Relief Fund	1,287,592	1,067,074	1,067,074	-
State Liquor Fund Allotment	44,831	40,191	30,000	35,000
<b>Total Grants &amp; Intergovernmental</b>	<b>1,609,518</b>	<b>1,292,713</b>	<b>1,387,463</b>	<b>133,000</b>
<b>Charges for Services</b>				
Fire Protection Agreement-County	6,378	6,207	9,200	6,208
Ambulance Fees	2,007,344	2,423,731	1,943,950	2,300,000
Admin Charge-Water	426,475	473,721	473,721	429,007
Admin Charge-Water Impact	-	-	-	4,172
Admin Charge-Sewer	414,036	486,501	486,502	482,711
Admin Charge-Sewer Impact	-	-	-	3,963
Admin Charge-Storm Water	266,111	290,124	290,066	296,049
Admin Charge-Storm Water Impact	-	-	-	780
Admin Charge-Irrigation	253,957	271,503	271,503	276,543
Admin Charge-Irrigation Impact	-	-	-	1,998
Admin Charge-Park Impact	-	-	-	330
	-	-	-	-

(continued on next page)

**Charges for Services**



## General Fund Budgets

# General Fund Revenue Detail

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
Admin Charge-Road Impact	-	-	-	9,171
Admin Charge-Sanitation Fund	96,485	102,757	102,757	102,004
Admin Charge-Fitness Center	241,100	221,066	221,066	217,955
Admin Charge-PARC Tax Fund	9,356	7,795	7,794	7,794
Admin Charge-Egg Farm EDA	33,942	39,947	39,947	-
Admin Charge-Broadband Fund	40,215	33,483	33,483	21,505
Capital Projects Inspection	-	253,339	271,800	297,800
Development Inspection-Engineering	302,974	363,556	190,000	150,000
Development Inspection-Building	-	-	-	100,000
Development Fees	33,539	35,000	35,000	35,000
Plan Check Fees	466,147	461,439	301,000	420,000
Fire Plan Check Fees	75	2,250	-	-
Fire Site Inspection Fees	28,065	11,653	31,500	31,500
Police Services-Cedar Hills	533,858	544,535	544,535	555,426
Alpine School District Officers	86,268	135,176	100,000	100,000
Fire-Cedar Hills Contract	689,700	703,494	703,494	717,564
Boat Harbor Fees	68,446	45,000	45,000	50,000
Park Fees	6,128	4,828	5,250	8,000
Amphitheater Reservation Fees	20,460	37,640	16,500	20,000
Recreation Fees	334,110	394,500	283,500	355,000
Library Development Funds	2,542	20,000	4,500	-
Library Fees	26,116	26,360	33,750	25,000
Senior Citizen Fees	66,588	42,749	69,000	50,000
Fire Fees	3,398	1,280	2,000	2,000
Recording Fees	-	-	-	5,000
Cemetery Lot Sales	46,550	54,933	45,500	45,500
Grave Opening Fees	98,660	126,333	126,500	120,000
Other Cemetery Fees	1,300	5,067	4,500	4,500
After Hours Fees	500	250	-	-
<b>Total Charges for Services</b>	<b>6,610,823</b>	<b>7,626,217</b>	<b>6,693,318</b>	<b>7,252,480</b>
<b>Fines &amp; Forfeitures</b>				
Fines	283,664	258,195	260,000	40,000
Fines - Prosecution Restitution	-	-	-	215,000
Traffic School	69,760	58,027	60,000	60,000
<b>Total Fines &amp; Forfeitures</b>	<b>353,424</b>	<b>316,222</b>	<b>320,000</b>	<b>315,000</b>
<b>Miscellaneous</b>				
Sale of AF History Books	194	45	300	-
Safe Sidewalk Funds	-	15	200	-
Recycling Revenue	288	-	500	-
Youth Council	870	280	1,000	-
Donations-Fire	5,500	100	-	-

(continued on next page)

**Miscellaneous**



## General Fund Budgets

# General Fund Revenue Detail

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
Donations-Other	107	1,485	-	-
Purchasing Card Rebate	31,205	26,628	20,000	20,000
Other Revenue	25,021	10,811	13,000	4,500
Police Revenue	56,858	40,652	30,000	35,000
GRAMA Requests	-	-	-	5,500
Over & Short	(163)	-	-	-
Developer Contributions-St Lights	226,024	250,000	250,000	-
<b>Total Miscellaneous</b>	<b>345,904</b>	<b>330,016</b>	<b>315,000</b>	<b>65,000</b>
<b>Use of Money &amp; Property</b>				
Interest Earnings	89,884	88,615	90,000	97,075
Credit Card Processing Fees	-	-	-	25,000
Sale of Capital Assets	8,880	7,065	-	-
Police/Courts Building Lease	438,400	438,400	442,775	438,400
Cell Tower Lease	32,822	45,969	31,000	35,000
<b>Total Use of Money &amp; Property</b>	<b>569,986</b>	<b>580,049</b>	<b>563,775</b>	<b>595,475</b>
<b>Transfers In</b>				
Transfer From Perpetual Care	6,933	2,095	9,000	2,000
Transfer From RDA	-	42,403	42,403	51,828
Transfer From Park Impact Fee	290,633	-	-	-
Use of Fund Balance	-	-	985,546	-
<b>Total Transfers In</b>	<b>297,566</b>	<b>44,498</b>	<b>1,036,949</b>	<b>53,828</b>
<b>TOTAL REVENUES</b>	<b>\$ 27,690,835</b>	<b>\$ 29,019,505</b>	<b>\$ 27,910,948</b>	<b>\$ 27,336,355</b>



# General Fund Expenditure Summary

## BY FUNCTION AND DEPARTMENT

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>EXPENDITURES</b>				
<b>General Services</b>				
Executive	\$ 51,783	\$ 49,806	\$ 52,771	\$ 57,628
Legislative	155,120	183,742	240,410	211,183
Legal	397,548	391,601	432,850	462,000
Administration	1,550,677	1,842,573	1,806,509	1,450,133
<b>Total General Services</b>	<b>2,155,128</b>	<b>2,467,722</b>	<b>2,532,540</b>	<b>2,180,944</b>
<b>Community Services</b>				
Community Services Administration	308,497	350,366	410,329	459,103
Parks & Boat Harbor	931,804	898,457	1,045,576	981,906
Cemetery	500,276	488,126	539,771	496,658
Library & Literacy Center	1,018,505	1,009,903	1,026,078	1,071,784
<b>Total Community Services</b>	<b>2,759,082</b>	<b>2,746,852</b>	<b>3,021,754</b>	<b>3,009,451</b>
<b>Public Safety</b>				
Police	6,147,863	6,637,788	7,020,611	7,519,845
Fire	5,276,443	5,753,762	5,802,392	6,369,366
<b>Total Public Safety</b>	<b>11,424,306</b>	<b>12,391,550</b>	<b>12,823,003</b>	<b>13,889,211</b>
<b>Public Works</b>				
Public Works Administration	310,964	310,445	424,549	350,653
Streets	1,845,886	1,495,552	1,704,241	1,621,357
Building Maintenance	1,026,775	923,068	982,443	1,041,713
Building Inspection	887,257	930,217	998,060	1,065,844
Engineering	677,651	1,086,756	1,047,526	1,428,186
<b>Total Public Works</b>	<b>4,748,533</b>	<b>4,746,038</b>	<b>5,156,819</b>	<b>5,507,753</b>
<b>Recreation</b>	<b>647,930</b>	<b>652,959</b>	<b>677,529</b>	<b>703,954</b>
<b>Planning</b>	<b>311,056</b>	<b>340,040</b>	<b>333,176</b>	<b>342,035</b>
<b>Citizens Committees</b>	<b>112,530</b>	<b>105,644</b>	<b>118,979</b>	<b>87,283</b>
<b>Total Departmental Expenditures</b>	<b>22,158,565</b>	<b>23,450,805</b>	<b>24,663,800</b>	<b>25,720,631</b>
<b>Transfers Out</b>				
Transfer to Fitness Center Fund	836,856	860,297	992,616	728,506
Transfer to Celebration Fund	-	36,258	-	-
Transfer to Capital Projects Fund	848,102	663,917	634,706	320,912
Transfer to Capital Equipment	276,062	270,525	296,699	321,360
Transfer to Broadband Fund	318,214	251,945	316,376	224,624
Fund Balance Contribution to Broadband	-	21,051	25,451	20,322
Transfer to Fleet Maintenance Fund	-	-	4,800	-
Transfer to Fleet Capital Fund	-	525,000	525,500	-
Transfer to Information Technology Fund	-	451,000	451,000	-
<b>Total Transfers Out</b>	<b>2,279,234</b>	<b>3,079,993</b>	<b>3,247,148</b>	<b>1,615,724</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,437,799</b>	<b>\$ 26,530,798</b>	<b>\$ 27,910,948</b>	<b>\$ 27,336,355</b>



# General Fund Expenditure Summary

## BY TYPE

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>EXPENDITURES</b>				
Personnel	15,134,365	16,700,768	17,411,889	18,641,012
Operations	6,757,416	6,450,866	6,922,311	7,079,619
Capital	266,784	299,171	329,600	-
Transfers Out	2,279,234	3,079,993	3,247,148	1,615,724
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,437,799</b>	<b>\$ 26,530,798</b>	<b>\$ 27,910,948</b>	<b>\$ 27,336,355</b>





# Executive

## DEPARTMENT SUMMARY

The executive of the City is the Mayor who, in conjunction with the City Council, provides governance of the City. The Mayor is also responsible for the operations of the City and has appointed a City Administrator to manage operations.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 14,479	\$ 20,971	\$ 21,000	\$ 22,800
Benefits	22,368	24,185	24,071	28,128
<b>Total Personnel Expenses</b>	<b>36,847</b>	<b>45,156</b>	<b>45,071</b>	<b>50,928</b>
<b>Operating</b>				
Travel Allowance	4,200	4,200	4,200	4,200
Education and Travel	-	200	1,500	1,500
Auditing	10,461	-	-	-
Department Expense and Supplies	275	250	2,000	1,000
<b>Total Operating Expenditures</b>	<b>14,936</b>	<b>4,650</b>	<b>7,700</b>	<b>6,700</b>
<b>TOTAL EXECUTIVE</b>	<b>\$ 51,783</b>	<b>\$ 49,806</b>	<b>\$ 52,771</b>	<b>\$ 57,628</b>

## DEPARTMENT PERSONNEL

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Mayor	0.50	0.50	0.50	-
<b>Total Executive Positions</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>

## STAFFING NOTES

The Mayor's compensation is a set amount and not dependent on the number of hours worked. Therefore, the position has been counted as 0.50 FTE on this schedule.





## General Fund Budgets

# Legislative

## DEPARTMENT SUMMARY

The legislative department is comprised of the elected City Council. The purpose of the City Council is to provide governance in conjunction with the Mayor of the City. Special projects in the fund include dues for the Utah League of Cities and Towns, Utah Lake Commission, and Mountainland Association of Governments.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 30,166	\$ 54,565	\$ 55,000	\$ 48,000
Benefits	66,431	72,009	70,710	80,723
<b>Total Personnel Expenses</b>	<b>96,597</b>	<b>126,574</b>	<b>125,710</b>	<b>128,723</b>
<b>Operating</b>				
Travel Allowance	14,832	15,000	15,000	15,000
Education and Travel	40	-	6,000	6,000
Planning Commission	1,220	552	2,800	2,800
Department Expense and Supplies	-	-	-	3,500
Other Council Unassigned	1,000	472	2,500	2,500
Special Projects	41,394	40,644	56,400	42,660
Steel Days Services	-	-	32,000	10,000
Youth Council	37	500	-	-
<b>Total Operating Expenditures</b>	<b>58,523</b>	<b>57,168</b>	<b>114,700</b>	<b>82,460</b>
<b>TOTAL LEGISLATIVE</b>	<b>\$ 155,120</b>	<b>\$ 183,742</b>	<b>\$ 240,410</b>	<b>\$ 211,183</b>

## DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
City Council Members	2.50	2.50	2.50	-
<b>Total Legislative Positions</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>-</b>

## STAFFING NOTES

The Council's compensation is a set amount and not dependent on the number of hours worked. Therefore, the City Council has been counted as 2.50 FTE on this schedule.



# Legal

## DEPARTMENT SUMMARY

The Legal budget is established to process expenditures for legal and attorney purposes. All attorneys for the City currently act on a contract basis. The attorney services that are expensed out of this department include: Personnel attorneys, defense attorneys for criminal actions (when the accused cannot provide an attorney for themselves), conflict attorneys for criminal actions (when there is a conflict between the defense attorney and another individual), the City's criminal attorney, and the City's civil attorney. Other attorneys engaged by the City are used on an as-needed basis and are expended out of different funds. Specialized attorneys used include broadband attorneys and water right attorneys.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Operating</b>				
Youth Court	\$ 153	\$ -	\$ 2,000	\$ 2,000
Attorney-Civil	133,811	132,266	140,000	140,000
Attorney-Special Assignments	7,500	2,139	30,850	10,000
Attorney-Public Defender	86,134	122,391	80,000	140,000
Attorney-Criminal	169,950	134,805	180,000	170,000
<b>Total Operating Expenditures</b>	<b>397,548</b>	<b>391,601</b>	<b>432,850</b>	<b>462,000</b>
<b>TOTAL LEGAL</b>	<b>\$ 397,548</b>	<b>\$ 391,601</b>	<b>\$ 432,850</b>	<b>\$ 462,000</b>



## Administration

### DEPARTMENT SUMMARY

The administration department encompasses administrative, financial, utility billing, business licensing, and recorder functions. The City Administrator administers the day-to-day functions of the City and makes executive-level decisions regarding operations. The finance staff is responsible for the fiscal responsibilities of the City, including accounting, payroll, purchasing, accounts receivable, treasury, accounts payable, bonding, and budgeting. The recording function is responsible for custody and maintenance of all City records. Finally, the utility billing function is responsible for all incoming payments, utility and business license maintenance management, front desk reception and customer service, along with ensuring all utility billing accounts are billed monthly in an accurate and timely manner.



### DEPARTMENT ACCOMPLISHMENTS

#### Administration

- Strategic Goals—Developed work plan and monitoring for the City Council’s FY2021 Strategic Goals and formation of the FY2022 Strategic Goals.



## Administration

- Citizen Survey—Completed Citizen Survey to identify areas of success and areas in need of improvement.
- Secured bond financing at 1% interest rate for 36" waterline project through Utah State Department of Water Resources.

### City Recorder

- Implemented Municipal Code Online allowing updates to the Municipal Code as ordinances are passed rather than waiting until codified.
- Scanned all Planning Commission minutes into a searchable database.
- Record Digitization—Continued digitizing City records and audio recordings.

### Finance

- Financial Report Award—Received Certificate of Achievement for Excellence in Financial Reporting for the 2020 Comprehensive Annual Financial Report.
- 2021 Budget Award—Received Distinguished Budget Presentation Award for the City's 2021 budget book.
- Initiated e-signature process for invoice and purchase order approval and created paperless accounts payable to more efficiently access accounting records and reduce carbon footprint.
- Created audit committee and fraud hotline.
- Updated and revised procurement policy.
- Engaged investment advisory consulting firm to assist City in investment diversification and to maximize return on investments per the City investment policy.
- Implemented the online portal of the City's accounting system to allow department real-time access to their specific department accounting data.

## DEPARTMENT GOALS

### City Recorder

- Digitization of City Records—Scan all City Council and Planning Commission minutes; scan all Ordinances, Resolutions, and agreements.

### Finance/Utility Billing

- Online Timekeeping/W2-s—Continue to implement online timecards and W-2s through the City's accounting software.
- Identify Additional Policies Needed—Identify any additional financial policies that are needed/recommended by the State Auditor's Office, GFOA (Government Finance Officers Association), and IRS (Internal Revenue Service). Depending on number, complete policy creation.
- Continue to create paperless accounting system in areas of utility billing and cash receipting to more efficiently access accounting records and reduce carbon footprint.
- Select new comprehensive accounting software to meet the needs of a growing city, coordinate with other departments for data input and increase efficiency and continue financial transparency.
- Update long-term financial workplan. (*Strategic Goal – Fiscal Sustainability and Responsibility*)





## Administration

- Assist water department to implement smart metering and customer portal for culinary water and pressurized irrigation utility billing to create monthly meter reads for more timely billing and real-time customer data (*Strategic Goal – Water Preservation*).

### DEPARTMENT OPERATING INDICATORS

City Recorder	2018	2019	2020
Number of Action Items	268	291	285
Number of Discussion Items	73	70	46
Hours of Council Meetings	86	91	83
Resolutions	45	51	36
Ordinances	53	80	61
Approved Annexations	4 – 58.172 acres	10 – 223 acres	2 – 21 acres
Recorded Annexations	6 – 60.040 acres	9 – 220 acres	3 – 69 acres
Annexations Started, but Not Recorded	7 – 193.547 acres	6 – 76 acres	0
GRAMA Requests	*	109	129
New Lots/Units Created	*	409	593

Finance	2018	2019	2020
Number of Utility Billing Accounts	8,974	9,330	9,767
Utility Bills Created		110,269	128,148
Business Licenses Issued	1,268		
Cash Receipts Processed (Excludes Online)	34,347	34,854	31,623
Online Cash Receipts Processed	*	82,395	90,161
Accounts Payable Checks Issued	4,318	4,311	3,378
ACH Payments Issued	*	466	753
Payroll/Direct Deposit Issued	12,051	12,294	10,379
Journal Entries Created	*	4,652	2,260

\*Data not collected for calendar year 2018



## General Fund Budgets

# Administration

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 612,686	\$ 652,933	\$ 660,041	\$ 701,602
Benefits	268,035	371,673	378,166	293,294
<b>Total Personnel Expenses</b>	<b>880,721</b>	<b>1,024,606</b>	<b>1,038,207</b>	<b>994,896</b>
<b>Operating</b>				
Subscriptions and Memberships	6,234	6,382	6,167	6,167
Ordinances and Publications	14,622	20,047	25,000	25,000
Education and Travel	382	4,000	6,500	7,000
Office Supplies and Expense	7,531	15,551	9,000	12,000
Telephone	2,063	2,133	2,160	2,160
Professional and Technical	59,629	44,787	42,000	42,000
Auditing	-	23,590	12,000	23,000
Department Expense and Supplies	30,786	5,761	12,000	6,000
Insurance Premium	219,713	243,762	217,300	230,000
Postage and Shipping	6,217	7,644	6,000	7,200
Covid-19 Response	232,480	407,753	400,000	-
Credit Card/Bank Processing Fees	12,341	15,163	10,000	15,000
Election Expense	25,491	-	-	41,524
Recording Fees	3,790	4,219	3,000	5,000
Admin Charge-Broadband	5,193	2,151	2,151	2,150
Internal Charges-Fleet Operations	1,400	1,000	1,000	775
Internal Charges-Fleet Capital Fund	5,455	-	-	-
Internal Charges-Technology	36,629	14,024	14,024	30,261
<b>Total Operating Expenditures</b>	<b>669,956</b>	<b>817,967</b>	<b>768,302</b>	<b>455,237</b>
<b>TOTAL ADMINISTRATION</b>	<b>\$ 1,550,677</b>	<b>\$ 1,842,573</b>	<b>\$ 1,806,509</b>	<b>\$ 1,450,133</b>

## DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
City Administrator	1.00	1.00	1.00	-
Finance Director	1.00	1.00	1.00	-
City Recorder	1.00	1.00	1.00	-
UB/Business Licensing Supervisor	1.00	1.00	1.00	-
Accountant	1.00	1.00	1.00	-
Management Analyst	-	-	0.50	0.50
Administrative Assistant	1.00	0.50	0.50	-
Accounts Payable Specialist	1.00	1.00	1.00	-
Payroll Coordinator	1.00	1.00	1.00	-
Utility Billing Clerk	1.00	1.00	1.00	-
Deputy City Recorder	0.40	0.40	0.40	-
Utility Billing Clerk	1.60	1.60	1.60	-
<b>Total Administration Positions</b>	<b>11.00</b>	<b>10.50</b>	<b>11.00</b>	<b>0.50</b>



## Community Services - Administration

### DEPARTMENT SUMMARY

The Community Services department focuses building and supporting the social infrastructure needed for a healthy, well-rounded community. This social infrastructure are those public spaces that allow people to gather, communicate, recreate, socialize, learn and bond in safe and enjoyable ways. The department primarily focuses on developing and maintaining parks, trails, a cemetery, and a library. The Community Services Director also provides some internal services, such as Human Resources and Communications, for the City.

### DEPARTMENT ACCOMPLISHMENTS

- Roll out of new city brand (ongoing)
- Redesign of city website.
- Redesign of city newsletter.
- Launch of Citizens Want to Know monthly white paper articles.
- Rolled out notifyme for notifications.
- Videos:
  1. Jan State of the city address
  2. Memorial Day Video
  3. City Hall Weddings Video
  4. Veterans Day video
  5. Holiday lights video
- Adapted employee appreciation activities for COVID

### DEPARTMENT GOALS

- Ongoing roll out of city branding
- Get over 3000 subscribers to notifyme
- Daily posts on each social media platform
- Educational campaign for PARC funds
- Institute a comprehensive wellness program

### DEPARTMENT OPERATING INDICATORS

Community Services - Administration	2018	2019	2020
Total city social media posts (not including dept. specific platforms)	377	405	470
Employee Turnover Rate	10%	14%	8%



## Community Services-Administration

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 160,041	\$ 186,401	\$ 175,791	\$ 212,827
Benefits	64,094	71,202	75,452	81,978
<b>Total Personnel Expenses</b>	<b>224,135</b>	<b>257,603</b>	<b>251,243</b>	<b>294,805</b>
<b>Operating</b>				
Promotional	-	23,704	38,298	38,298
Subscriptions and Memberships	249	-	320	320
Education and Travel	703	-	2,500	2,500
Training	-	-	2,500	4,500
Office Supplies and Expense	660	229	500	500
Telephone	960	1,067	960	960
Communications	53,430	32,740	30,110	30,110
Community Events	2,480	-	2,500	2,500
Employee Appreciation	11,592	17,792	20,000	20,000
Human Resources	7,361	6,987	16,160	16,160
Human Resources-Health/Wellness	1,493	2,883	36,150	36,150
Department Supplies and Expense	113	523	2,250	2,250
Admin Charge-Broadband	722	520	520	530
Internal Charges-Technology	4,599	6,318	6,318	9,520
<b>Total Operating Expenditures</b>	<b>84,362</b>	<b>92,763</b>	<b>159,086</b>	<b>164,298</b>
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 308,497</b>	<b>\$ 350,366</b>	<b>\$ 410,329</b>	<b>\$ 459,103</b>

### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Community Services Director	1.00	1.00	1.00	-
Human Resources Manager	1.00	1.00	1.00	-
Communications Specialist	0.50	0.50	1.00	0.50
<b>Total Community Services Positions</b>	<b>2.50</b>	<b>2.50</b>	<b>3.00</b>	<b>0.50</b>



## Community Services – Parks & Boat Harbor

### DEPARTMENT SUMMARY

The Parks division is responsible for the maintenance of the parks system throughout the City. The Parks division also manages the grounds of less traditional open spaces, such as those at City facilities, park strips, flowers on Main Street, and even the City's freeway interchanges.

### DEPARTMENT ACCOMPLISHMENTS

- Received \$1.5 million grant from county for renovation at Boat Harbor.
- Received \$150,000 grant from state for renovation at Boat Harbor.
- Brought filter station above ground at Hindley. Underground water filter stations are safety hazards for employees and often get flooded.

### DEPARTMENT GOALS

- Move to smart watering to 10 parks, including at Art Dye Park (*Strategic Goal-Water Preservation*).
- Acquire additional park space south of I-15.
- Art Dye Park; finish parking lot, adjust disc golf course and build new dog park. (*Strategic Goal – Quality of Life*)
- New sprinkler system at country view park.
- Move to cashless transactions at boat harbor.
- Work with Parks and Trails committee to update the Parks and Trails master plan. (*Strategic Goal – Quality of Life*)
- Work with Parks and Trails committee to submit projects for PARC tax funding.

### DEPARTMENT OPERATING INDICATORS

Parks and Boat Harbor	2018	2019	2020
Acres of Landscaped Parks	120	132	132
Total Acres of Park Space (excluding Fox Hollow golf course and Meadows shopping center wetlands)	222	235	235
Boat Harbor Passes Sold	85	125	
Playgrounds	27	27	27
Swing sets	10	10	10
Number of Parks	30	30	30
Existing Bike/Shared Use Pathways	6.76	6.76	6.76





# Community Services - Parks

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 444,174	\$ 422,737	\$ 509,709	\$ 474,345
Benefits	190,210	185,743	202,762	205,046
<b>Total Personnel Expenses</b>	<b>634,384</b>	<b>608,480</b>	<b>712,471</b>	<b>679,391</b>
<b>Operating</b>				
Education and Travel	2,790	920	3,500	3,500
Mower Supplies & Maintenance	25,318	18,723	20,000	20,000
Building & Grounds Maintenance	23,095	25,356	27,000	27,000
Irrigation Repair & Maintenance	16,393	7,395	27,800	25,000
Utilities	23,435	54,786	25,000	25,000
Telephone	3,741	5,144	5,440	5,440
Professional and Technical	31,936	30,974	33,400	33,400
Clothing Allowance	2,040	1,600	1,200	3,600
Debris Hauling	-	-	-	3,000
Department Supplies	3,315	1,287	3,500	3,500
Interchange Landscaping	2,604	5,032	6,000	9,700
Christmas Decorations	7,135	7,242	7,000	11,000
Insurance Claims	127	3,432	-	-
Portable Restrooms	3,389	4,032	5,000	5,000
Tree Purchase & Maintenance	20,689	23,572	20,000	26,000
City Wide Horticulture	8,129	1,364	8,500	8,500
Admin Charge-Broadband	361	1,901	1,901	1,839
Internal Charges-Fleet Operations	59,000	42,000	42,000	32,545
Internal Charges-Technology	2,802	5,193	5,193	6,578
Equipment Purchases	2,250	5,075	6,000	6,000
<b>Total Operating Expenditures</b>	<b>238,549</b>	<b>245,028</b>	<b>248,434</b>	<b>256,602</b>
<b>Capital</b>				
Park Furnishings	13,420	2,667	12,000	-
Improvements	3,838	7,768	20,000	-
<b>Total Capital Expenditures</b>	<b>17,258</b>	<b>10,435</b>	<b>32,000</b>	<b>-</b>
<b>TOTAL PARKS</b>	<b>\$ 890,191</b>	<b>\$ 863,943</b>	<b>\$ 992,905</b>	<b>\$ 935,993</b>

## DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Parks Superintendent	1.00	1.00	1.00	-
Parks Supervisor	1.00	1.00	1.00	-
Horticulture Specialist	1.00	1.00	1.00	-
Parks Maintenance Operator	2.00	2.00	2.00	-
Parks Maint Operator/Arborist	1.00	1.00	1.00	-
Parks Laborer	8.79	5.10	6.78	1.68
<b>Total Parks Positions</b>	<b>14.79</b>	<b>11.10</b>	<b>12.78</b>	<b>1.68</b>



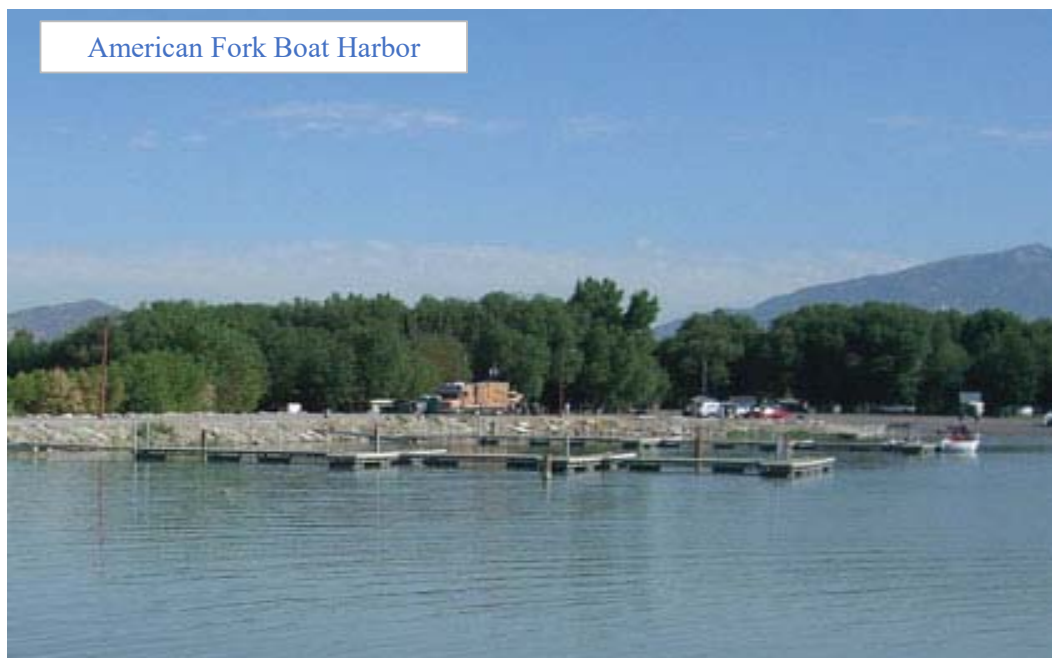
## Community Services - Boat Harbor

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 23,330	\$ 24,348	\$ 33,508	\$ 33,508
Benefits	3,141	3,200	4,197	3,137
<b>Total Personnel Expenses</b>	<b>26,471</b>	<b>27,548</b>	<b>37,705</b>	<b>36,645</b>
<b>Operating</b>				
Building & Grounds Maintenance	1,853	555	2,260	2,260
Restroom Maintenance	1,066	188	1,000	1,000
Telephone	605	373	2,818	1,582
Department Expense and Supplies	2,048	2,377	1,492	1,492
Credit Card/Bank Processing Fees	1,985	2,152	2,040	2,040
Admin Charge-Broadband	-	356	356	894
<b>Total Operating Expenditures</b>	<b>7,557</b>	<b>6,001</b>	<b>9,966</b>	<b>9,268</b>
<b>Capital</b>				
Improvements	7,585	965	5,000	-
<b>Total Capital Expenditures</b>	<b>7,585</b>	<b>965</b>	<b>5,000</b>	<b>-</b>
<b>TOTAL BOAT HARBOR</b>	<b>\$ 41,613</b>	<b>\$ 34,514</b>	<b>\$ 52,671</b>	<b>\$ 45,913</b>

### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Boat Harbor	1.38	1.38	1.38	-
<b>Total Boat Harbor Positions</b>	<b>1.38</b>	<b>1.38</b>	<b>1.38</b>	<b>-</b>





## Community Services – Cemetery

### DEPARTMENT SUMMARY

The Cemetery division is responsible for the care and maintenance of the Cemetery grounds, handling burial lot purchases, and opening/closing of lots.

### DEPARTMENT ACCOMPLISHMENTS

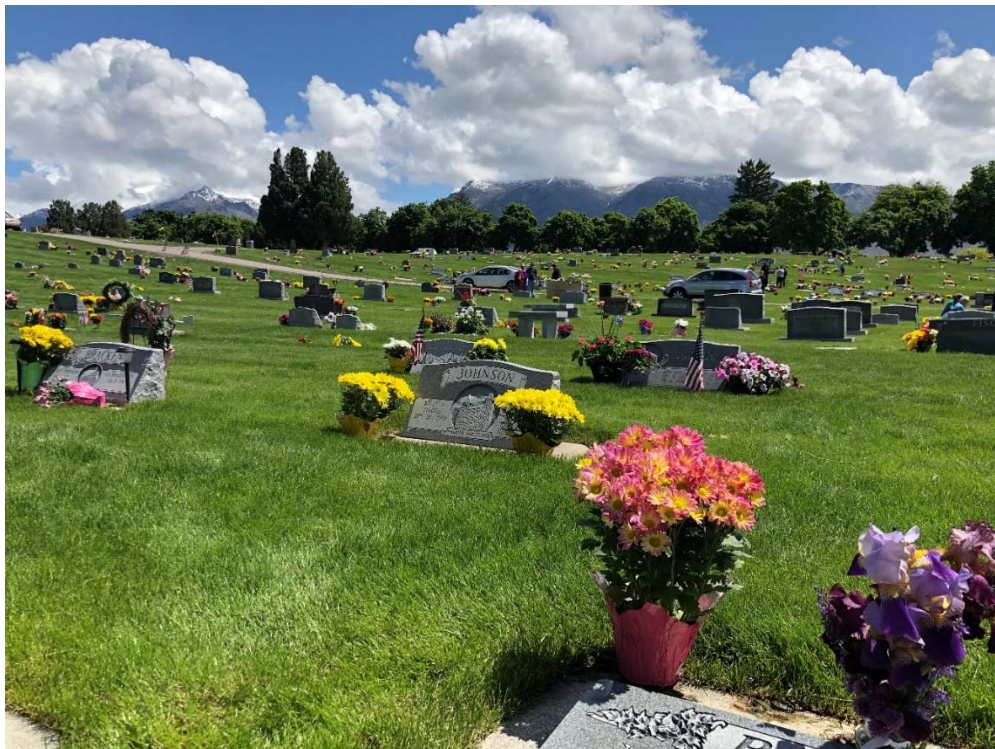
- Moved to split crew schedule to have some staff covering Friday/Saturday schedule.
- Pruned 2/3 of trees, removed five diseased trees. Planted two new trees.
- Added six new benches throughout cemetery.
- Updates to sprinkler system.
- Installed protective bollards around sensitive equipment.

### DEPARTMENT GOALS

- Finishing pruning all trees.
- Update outdoor directory.
- Move cemetery database to new system.
- Identify unknown graves and updating records.

### DEPARTMENT OPERATING INDICATORS

Cemetery	2018	2019	2020
Burials	163	166	164
Lot Sales	121	106	102





# Community Services - Cemetery

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 241,130	\$ 242,226	\$ 251,042	\$ 253,443
Benefits	129,594	120,028	140,051	128,184
<b>Total Personnel Expenses</b>	<b>370,724</b>	<b>362,254</b>	<b>391,093</b>	<b>381,627</b>
<b>Operating</b>				
Education and Travel	734	-	1,500	2,500
Office Supplies and Expense	-	2,200	3,800	3,495
Small Engine Repair	18,047	15,139	17,500	19,500
Tools and Equipment	26,931	22,467	24,650	26,650
Tree Purchase & Maintenance	12,750	5,927	13,000	13,000
Telephone	1,720	1,547	1,680	3,180
Employee Appreciation	448	-	-	470
Clothing Allowance	1,075	800	600	800
Department Expense and Supplies	7,916	1,801	2,430	3,900
Headstone Replacement	2,042	2,200	3,000	4,450
Flag Rotation & Maintenance	7,038	5,464	6,500	6,500
Christmas Decorations	1,607	467	1,250	900
Postage and Shipping	24	87	-	-
Credit Card/Bank Processing Fees	1,909	2,241	2,500	2,500
Admin Charge-Broadband	1,083	853	853	871
Internal Charges-Fleet Operations	15,000	13,000	13,000	10,073
Internal Charges-Technology	6,411	6,815	6,815	9,242
Equipment Purchases	8,900	7,093	7,000	7,000
<b>Total Operating Expenditures</b>	<b>113,635</b>	<b>88,101</b>	<b>106,078</b>	<b>115,031</b>
<b>Capital</b>				
Improvements	15,917	5,171	10,000	-
Internal Charges-Fleet Capital	-	32,600	32,600	-
<b>Total Capital Expenditures</b>	<b>15,917</b>	<b>37,771</b>	<b>42,600</b>	<b>-</b>
<b>TOTAL CEMETERY</b>	<b>\$ 500,276</b>	<b>\$ 488,126</b>	<b>\$ 539,771</b>	<b>\$ 496,658</b>

## DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Cemetery Superintendent	1.00	1.00	1.00	-
Cemetery Supervisor	1.00	1.00	1.00	-
Park Maintenance Operator	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Laborer	2.31	1.88	1.68	(0.20)
<b>Total Cemetery Positions</b>	<b>6.31</b>	<b>5.88</b>	<b>5.68</b>	<b>(0.20)</b>



## Community Services – Library

### DEPARTMENT MISSION

*Engage the community by connecting people, information, and technology to create an environment that inspires learning and discovery.*

### DEPARTMENT SUMMARY

American Fork Library's values: Hope, Community, Life-Long Learning, Respect. We seek to give our community members access, regardless of their circumstances. This means free use of our space, our collection (both digital and physical), our programs, and our one-on-one professional assistance. We serve American Fork residents as we provide reference and independent learning services; actively meet the needs of the community for timely, accurate information in their pursuit of job-related, personal interest, and education objectives; and encourage children to discover the excitement of learning and exploring a wide range of educational opportunities programs and services; and to emphasize high interest, popular materials in a variety of formats for persons of all ages.

The Bryan McKay Eddington Learning Center provides one-on-one reading, tutoring, and homework help to K-12 students throughout the community. The tutoring is provided as a public service from the City, as an ongoing part of the community's commitment to enhance basic literacy skills of all our citizens. The Learning Center helps students with homework in all subjects.

### DEPARTMENT ACCOMPLISHMENTS

- Awarded \$390,392 in grants.
- Recarpeted the entire library, including the Learning Center.
- Installed 5 new self-check machines.
- Achieved record checkouts of all material.
- Successfully transitioned programming to virtual, take-home kits, and self-directed.
- Served over 3,800 students virtually and in person at the Learning Center.
- Installed Radio Frequency Identification (RFID) gates.
- Provided hotspots available for check out.
- Adapted constantly to new guidelines due to Covid-19 pandemic.

### DEPARTMENT GOALS

- Finish Children's Programming room.
- Outreach to American Fork schools.
- Outreach to Spanish speaking population.
- Update to branded signage.
- Digital donor recognition.
- Renovate teen programming room.
- Paint the library.
- Newborn board book kits.
- Ready for Kindergarten program.
- Expand mental health classes.
- Develop safety plan for emergencies.





## Community Services – Library

### DEPARTMENT OPERATING INDICATORS

Library	2018	2019	2020
Registered Users	19,997	22,517	22,233
Items Checked Out	335,532	388,790	369,778
Physical Volumes	87,278	80,255	84,343
Teen Programs	30	70	31
Public Computer Internet Sessions	12,480	12,753	7,746
Wireless Network Sessions	7,291	33,884	24,390
Library Volunteer Hours	2,718	4,942	185
Downloadable Volumes	45,763	101,854	254,637
Library Program Attendance	16,358	26,538	17,642
Children's Programs	412	470	249
All Programs	485	800	322
Library Visits	172,073	198,737	148,444

Learning Center	2018	2019	2020
Number of Visits	6,344	6,910	3,464
Volunteer Hours	3,719	4,170	2005
Number of Days Open	158	145	142
ESL Students	683	534	284
ESL Hours Attended	670	510	85
ESL Volunteers	432	345	7





# Community Services - Library

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 531,347	\$ 569,163	\$ 553,216	\$ 580,993
Benefits	200,830	199,496	229,257	221,499
<b>Total Personnel Expenses</b>	<b>732,177</b>	<b>768,659</b>	<b>782,473</b>	<b>802,492</b>
<b>Operating</b>				
Subscriptions & Memberships	682	1,047	1,030	1,030
Education and Travel	1,888	1,500	3,500	4,000
Office Supplies and Expense	-	8,949	4,100	12,200
Telephone	480	533	480	480
Grant Expenditures	10,765	31,676	8,000	8,000
Employee Appreciation	742	977	660	660
Department Expense and Supplies	21,651	2,092	5,000	3,700
Audio/Visual	5,967	3,881	6,180	6,180
Subscriptions Material	2,320	177	2,000	1,020
Cataloging	-	8,505	10,750	10,750
Non-Fiction Material	22,177	20,449	22,000	24,200
Fiction Material	25,047	23,000	23,000	25,300
Children's Material	25,846	24,000	24,000	26,400
Young Adult Fiction	9,521	16,015	9,500	10,450
Electronic Resources	21,180	21,000	36,000	28,690
Literacy	2,731	967	3,500	3,700
Programs Expense and Supplies	10,966	5,545	8,000	11,350
Postage and Shipping	6,545	100	-	-
Credit Card/Bank Processing Fees	1,195	1,127	2,000	2,000
Maintenance Agreement	214	-	-	-
Admin Charge-Broadband	6,498	2,221	2,221	2,180
Internal Charges-Technology	105,163	64,684	64,684	83,602
Equipment Purchases	4,750	2,799	7,000	3,400
<b>Total Operating Expenditures</b>	<b>286,328</b>	<b>241,244</b>	<b>243,605</b>	<b>269,292</b>
<b>TOTAL LIBRARY</b>	<b>\$ 1,018,505</b>	<b>\$ 1,009,903</b>	<b>\$ 1,026,078</b>	<b>\$ 1,071,784</b>

## DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Director	1.00	1.00	1.00	-
Technical Services/Assistant Director	1.00	1.00	1.00	-
Librarians	5.00	5.00	5.00	-
Literacy Center Coordinator	0.60	0.60	0.60	-
Literacy Center Clerk	0.38	0.38	0.38	-
Assistant Librarian	0.40	0.40	0.40	-
Clerks/Pages	5.36	4.94	5.27	0.33
<b>Total Library Positions</b>	<b>13.74</b>	<b>13.33</b>	<b>13.65</b>	<b>0.33</b>



## Public Safety - Police

### DEPARTMENT MISSION

*Build Community, Enforce with Equity,  
Serve with Honor*

### DEPARTMENT SUMMARY

The American Fork Police Department consists of 47 sworn officers, 2 part-time Code Enforcement officers, 9 civilian employees, and 7 volunteers who serve a population of over 43,378 (American Fork—33,161 residents and Cedar Hills—10,217 residents). The Department operates using a Community Policing philosophy, which emphasizes building partnerships with citizens and community organizations.

The American Fork Police Department is a full-service police agency that includes traditional uniformed patrol, investigations, community-oriented policing, school resource officers, K9, bicycle patrol, motors, SWAT, NOVA courses for elementary age students, Special Enforcement Drug RAD, and hostage negotiations. The Department handles approximately 33,000 calls per year, one of the highest in the County. The American Fork Police Department strives to provide excellence in every contact and to maintain a high level of professionalism.



### DEPARTMENT ACCOMPLISHMENTS

- **Use of Force Review**—The Police Department was able to add a civilian review component to our Use of Force Reviews. We have also been able to have an officer certified to conduct Force Science Analysis to high profile use of force cases.
- **Guiding Good Choices Program**—The Police Department has been able to get officers and civilian instructors trained to teach the Guiding Good Choices Program that was authorized by the grant the department received.
- **Mental Health Response**—The Police Department has worked with the County Health Department to expand our review of cases involving mental health issues. A mobile team has been established for callouts for individual who need assistance as well.
- **New K9s**—Through private funding of \$20,000, the Department was able to add two Jag terriers to the department. The donation was enough to cover the dog, training, equipment and food. The Jag terriers are a smaller dog that will not be used to confront suspects or building clearing. They will be used for drug-related searches and tracking such as lost children and those with mental issues.
- **Commission on Crime and Juvenile Justice (CCJJ) Grant**—The department received a \$20,000 grant to purchase 32 gas masks for the SWAT Team and patrol. This is a critical purchase that could not have been made without the grant funding.
- **CCJJ Grant**—A CCJJ Grant was applied for and received for \$3,350 that was used to purchase a drone that can be used for crime scene processing, suspect and missing person searches, and other tactical operations.





## Public Safety - Police

- **Justice Assistance Grant (JAG) Grant**—A \$4,500 JAG Grant was applied for and received that was used to purchase several driver's license scanners for the patrol cars, mapping software to be used for crime analysis, and cameras to be used to collect evidence by Department investigators.
- **Highway Safety Grant**—The Department received a grant from the Utah Highway Safety Office for two new lasers for traffic enforcement. One of these lasers is valued at over \$10,000 and was awarded to American Fork because of its consistently high performance on the traffic enforcement shifts that are provided by the Highway Safety Office. There were only two of these expensive lasers given to agencies within the State.



- **Special Weapons and Tactics (SWAT) School**—Three new SWAT operators attended Utah County Sheriff's Department SWAT School. Officer Konecny received a team leader award from her team which is a highly coveted award that is very difficult to achieve.
- **Action Target Award**—Officer Konecny received an award/scholarship from Action Target in the name of Provo Police Master Officer Shinnery, who was killed in the line of duty. This scholarship is awarded to one single cadet who has graduated from Utah Valley University Police Academy. The scholarship is for the tuition for Action Target's Law Enforcement Training Camp, which is a weeklong extensive training in firearms and hand-to-hand combat. The dollar value of this scholarship is over \$2,000.00.
- **Adobe Photoshop**—through a private donation, we were able to acquire two annual licenses for Adobe Photoshop to use in investigations to enhance video clips or photos. It is also used by the Evidence Technician to do fingerprint verifications for the county's lab as they, in turn, do it for us.
- **Evidence Bar-Code Scanning**—As a division, we wanted to update our evidence section to use barcodes and barcode stickers. It was originally believed it would cost approximately \$5,000. However, after conducting further research and testing, it was found we could do so by simply purchasing an inexpensive barcode scanner and label printer. This saved the city an enormous amount of money.
- **National Incident-Based Reporting System (NIBRS) Crime Reporting System**—The department has been able to successfully transition to the new NIBRS reporting system. The system requires a lot more data to be collected and submitted to the State, who then submits a report to the FBI database. This FBI requires that all agencies make the transition by this year (2021).



## Public Safety - Police

- **Communities that Care (CTC) Coordinator**—The Communities that Care Program has been fully implemented. The stakeholders have been put in place and there are regular meeting being held to implement the program.
- **Mental Health Response Plan**—The department has used an internship from UVU to develop an individualized response plan for those individuals we encounter that will help officers understand the subject's history, mental health condition and potential points of contact. The program is proving effective and has already been implemented by another Utah County Agency who has copied the program.
- **Crisis Intervention Training (CIT)**—In keeping with the Department's priority to have all of its officers trained for crisis intervention, ten more officers received CIT training. This training teaches officers to de-escalate situations when dealing with any person in crisis, which would include individuals experiencing mental episodes and individuals that are posing a high risk to themselves or others. This has helped reduce repeated calls for service from individuals and has helped them get the help they need.
- **Fuming Chamber**—Investigations was able to acquire a fuming chamber from Utah County Sheriff's Office for free. These chambers are used to fume for fingerprints on odd-shaped objects and different surfaces. These are normally thousands of dollars to purchase.
- **Cellebrite Universal Extraction Device (UFED) Training**—A detective was able to attend a weeklong Cellebrite training in Sandy and received certifications for Cellebrite Operator and Cellebrite Physical Analyst. The cost of this course is \$3,850.00, however, with the help of Western Regional Counterdrug Training Center (WRCTC) and BL Smith at Sandy Police Department, he was able to attend for free. This is required training to be able to process cell phones and digital evidence.
- **Emergency Preparedness Expo**—The Department had the great opportunity to participate in the Cedar Hills Emergency Preparedness Expo. Officers were able to discuss crime prevention and emergency response with many of the 1,500 citizens that attended.
- **Radio Replacement**—As part of the Department's long-term goals to comply with Federal and state P25 radio requirements, six additional car radios were replaced with updated models.
- **Extra Patrols**—The patrol division was able to place an emphasis on several grant-funded extra patrols in American Fork and Cedar Hills, including over 100 additional shifts addressing driving under the influence, seatbelt safety, pedestrian safety, distracted driving, and school bus safety.
- **Dashcam Updates**—As part of the Department's program to update all vehicle dashcam video systems, four new dashcams were installed in Department vehicles this year. Three of those cameras were funded by grant funds. Fourteen vehicles still need this update.
- **Radar Updates**—The Department was able to replace and update four radars to issue to patrol officers. Three of the four were funded by state grants. Eighteen radars still need to be replaced.
- **Drug Recognition Expert Training**—The Department was able to put three more officers through Drug Recognition Expert (DRE) training. This extensive training expands the officers' ability to detect the presence or use of narcotics. These officers will be a great asset to the Department in future drug investigations.
- **Designated Marksman Program**—This year, in the wake of the Las Vegas mass shooting, the Department expanded its designated marksman program for a team of officers within the Department. It included the acquisition of additional precision rifles with magnified optics as well





## Public Safety - Police

as addition, extensive training for those officers involved. The department has training over half the department in this material. At least one other Utah County Agency has contacted the department and intends to copy the program.

- **Drug Diversion** - The Department has begun to put together a Drug Diversion Program to help those addicted to drugs in our community. This will help individuals get into drug-related treatment prior to entering into the criminal justice system with an arrest. There have been partnerships created with Wasatch Mental Health, public service providers, and private service providers. Several professors from Brigham Young University are also involved in the process of designing this program. As part of this program, we have implemented an initiative entitled, “Save them Twice”, which involves working with those who have been saved through the use of Narcan and offering to help them get into treatment to avoid repeated overdoses, thus reducing the chances of a fatal event.



### DEPARTMENT GOALS

- **Mobile/Portable Radios**—The Department has been able to bring all radios into compliance with phase one of the P25 upgrade. The Department now has 34 portable and 17 mobile radios compliant with phase two of the P25 upgrade, which is required by state and federal legislation. It will cost approximately \$135,000 over the next eight years to bring the remaining radios into compliance. Phase one will become inoperable in eight years according to current information.
- **Patrol Rifles**—The Department is working towards equipping all officers with Department-issued patrol rifles. This goal is close to being achieved and should be fully completed this year. The process has been slowed this past year due to COVID-19 and the availability of rifle components.
- **Field Training Officer (FTO) Program**—A Department Sergeant has received extensive training on the current best practices in new officer training and has been assigned to update and improve our currently existing FTO program. These improvements are expected to take place over the next year.
- **Investigations FTO Program**—The Department is developing an FTO program to train new investigators.
- **Nuisance and Animal Control**—The Department’s Nuisance and Animal Control division was overwhelmed with calls for service. The Nuisance/Animal Control officer took more incident reports



## Public Safety - Police

than any other officer at the Department this year. In response, the Department plans to take steps to increase the Department's capacity to handle these calls in the coming year by utilizing the VIPS and secretarial staff. We have also been able to hire two part-time officers to help with calls. The part-time employees are hard to find and maintain due to the current employment market for officers.

- **Response Planning**—The department will update all its plans for all of the potential major targets to a grid system to facilitate a faster, more efficient response. This will be rolled out at this year's annual active shooter training this summer.
- **Officer Training**—The department has trained all officers in the Arbinger's Outward Mindset. The department will train at least 20 officers in more advanced principles of Outward Mindset to help improve public interactions, as well as interdepartmental relationships. The program emphasizes treating people as people regardless of their demeanor and circumstances and accepting personal accountability for their actions and behavior.
- **Volunteers in Police Service (VIPS)**—Increase the size of the volunteer program by at least 30 % to help facilitate extra patrols, traffic control and abandoned vehicle enforcement. This year we were able to add a licensed social worker who is training officers regularly. We also added the department's first Chaplain.
- **Crisis Intervention Training (CIT)**—The Department will train all new hires in the principles of CIT to help with those who have mental illness.
- **Use of Force**—The Department will have all officers complete a Use of Force/De-escalation training this year to help ensure that proper training has been received and re-emphasized. This year we have been able to add a Civilian Review Component and an officer who is certified by the Force Science Institute. The department will attempt to add one more officer certified in Force Science and we are working to host a class to reduce costs.
- **Diversity/Deescalation/Duty to Intervene**—We have provided officers several training sessions on diversity, de-escalation, and duty to intervene. We will continue this this upcoming year.
- **Computer Comparison Statistics (Comstat)/Meadows Area**—The department continues to focus efforts on crime prevention in the Meadows. This next year the department will further analyze the data and try and develop strategies to bring even greater levels of crime prevention to the area.

### DEPARTMENT OPERATING INDICATORS

Police	2018	2019	2020
Calls for Service	29,946	33,048	32,467
Calls for Service Officer	1,302	1,377	1,249
Arrests	1,237	1,306	1,597
Traffic Accidents	1,352	1,484	1,230
The Meadows criminal incidents	595	637	729
Vehicle Burglaries	100	119	179
Burglaries	37	51	104
Vehicle Theft	26	31	48
Larceny Theft	680	711	915



## Public Safety - Police

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 3,001,940	\$ 3,234,266	\$ 3,332,351	\$ 3,646,571
Benefits	1,789,574	2,112,559	2,223,410	2,297,401
<b>Total Personnel Expenses</b>	<b>4,791,514</b>	<b>5,346,825</b>	<b>5,555,761</b>	<b>5,943,972</b>
<b>Operating</b>				
Subscriptions and Memberships	2,246	2,044	3,000	5,250
Education and Travel	15,670	4,467	14,500	14,500
Training	-	10,408	5,000	5,000
Office Supplies and Expense	780	6,033	2,640	2,640
Telephone	21,463	32,373	44,220	48,000
Professional and Technical	1,000	355	7,942	4,000
Human Resources-Health/Wellness	-	3,483	3,000	4,500
Dispatch/UCAN Fees	222,490	282,822	312,668	328,084
DOJ Vest Grant	5,227	1,000	-	-
Miscellaneous Grant Expense	25,925	23,516	-	-
Communities that Care	8,491	1,540	-	26,000
VOCA Grant	850	-	60,000	60,000
Uniforms & Accessories	71,691	97,275	79,660	85,000
Department Expense and Supplies	83,806	31,974	60,000	80,000
Ammunition	6,876	2,517	8,600	12,000
Miscellaneous	4,567	-	-	-
Special Enforcement Fund	24,635	31,293	38,581	33,000
Credit Card/Bank Processing Fees	955	1,449	1,000	1,000
Animal Control	48,396	60,451	59,000	55,000
Deer Mitigation	4,500	-	4,500	4,500
NOVA & Citizens Programs	11,149	10,659	12,000	12,000
K-9 Program	36,820	11,481	4,600	5,200
Alcohol Grant Expenditures	23,141	20,365	45,000	48,000
Equipment Purchases	18,404	5,619	19,100	16,800
Admin Charge-Broadband	13,357	17,605	17,605	18,202
Internal Charges-Fleet Operations	141,342	149,342	149,342	119,331
Internal Charges-Fleet Capital Fund	413,313	386,978	416,978	469,807
Internal Charges-Technology	149,255	95,914	95,914	118,059
<b>Total Operating Expenditures</b>	<b>1,356,349</b>	<b>1,290,963</b>	<b>1,464,850</b>	<b>1,575,873</b>
<b>TOTAL POLICE</b>	<b>\$ 6,147,863</b>	<b>\$ 6,637,788</b>	<b>\$ 7,020,611</b>	<b>\$ 7,519,845</b>



## Public Safety - Police

### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Chief of Police	1.00	1.00	1.00	-
Lieutenant	2.00	3.00	3.00	-
Management Analyst II	1.00	1.00	1.00	-
Sergeant	7.00	8.00	8.00	-
Officer/Master Officer/Detective	32.00	33.00	36.00	3.00
Records Supervisor	1.00	1.00	1.00	-
Records/Information Specialist	2.00	3.00	3.00	-
Evidence Technician	1.00	1.00	1.00	-
Code Enforcement/Animal Control	1.00	1.00	1.00	-
Victim Advocate	1.00	1.00	1.00	-
Police Officer	1.00	1.00	1.00	-
Crossing Guard	3.72	3.72	3.72	-
Records Clerk	1.00	1.00	1.00	-
Communities that Care Coordinator	0.50	0.50	0.50	-
<b>Total Police Positions</b>	<b>55.22</b>	<b>59.22</b>	<b>62.22</b>	<b>3.00</b>

### STAFFING NOTES

1) Propose to add two full-time Police Officers and one full-time Detective for the fiscal year 2021-22 budget



## Public Safety - Fire

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 2,782,619	\$ 3,119,128	\$ 3,108,269	\$ 3,344,922
Benefits	1,259,394	1,412,902	1,539,456	1,792,784
<b>Total Personnel Expenses</b>	<b>4,042,013</b>	<b>4,532,030</b>	<b>4,647,725</b>	<b>5,137,706</b>
<b>Operating</b>				
Subscriptions & Memberships	1,881	1,415	1,100	1,100
Education and Travel	28,313	7,808	25,500	27,000
Training	-	15,000	15,000	15,000
Office Supplies and Expense	470	8,631	7,200	7,200
Telephone	14,817	14,994	13,420	13,420
Professional & Technical	26,045	19,356	33,286	30,000
Dispatch/UCAN Fees	29,515	41,366	52,233	49,024
Attorney Fees	156,029	72,369	30,000	30,000
Fire Prevention & Education	14,825	10,671	15,200	12,000
Miscellaneous Grant Expense	6,161	-	-	-
Employee Appreciation	4,379	996	-	-
Clothing Allowance	28,709	29,759	29,200	32,650
Human Resources-Health/Wellness	-	4,900	3,000	3,000
Department Expense and Supplies	52,992	54,795	43,600	40,000
Medical Supplies	97,071	109,415	109,350	110,000
Flag Rotation	-	-	-	2,600
New Members Equipment	52,819	53,439	55,000	50,000
Janitorial Services and Supplies	620	4,613	5,000	5,000
Credit Card/Bank Processing Fees	15,286	29,095	10,000	10,000
Equipment Maintenance Agreement	9,595	9,533	5,000	5,000
Ambulance Billings	111,249	112,867	106,918	126,000
Ambulance Assessments	45,449	59,632	51,726	54,000
Equipment Purchases	46,667	21,689	22,000	30,000
Admin Charge-Broadband	3,610	4,930	4,930	5,386
Internal Charges-Fleet Operations	126,142	117,000	117,000	98,409
Internal Charges-Fleet Capital	325,216	390,340	371,885	435,782
Internal Charges-Technology	36,570	27,119	27,119	39,089
<b>Total Operating Expenditures</b>	<b>1,234,430</b>	<b>1,221,732</b>	<b>1,154,667</b>	<b>1,231,660</b>
<b>TOTAL FIRE</b>	<b>\$ 5,276,443</b>	<b>\$ 5,753,762</b>	<b>\$ 5,802,392</b>	<b>\$ 6,369,366</b>





## Public Safety – Fire and Rescue

### DEPARTMENT MISSION

*We believe in creating a safer everyday life, so you can live better. We back that up with our passionate people, premier performance, and an almost obsessive drive to innovate and improve as progressive partners-with both the citizens of American Fork, as well as other in the Fire and Rescue community.*

### DEPARTMENT SUMMARY

American Fork Fire & Rescue provides emergency medical services to American Fork City and parts of surrounding Utah County areas. The department is staffed 24 hours a day, 7 days a week with full-time personnel, which are supplemented with paid-call staff when needed. Three ambulances are staffed with both Paramedics and Advanced EMT's (Emergency Medical Technicians). Fire department members are cross trained as both EMT's and firefighters, which gives them the training they need to best serve the public in any kind of emergency.



The Fire department is charged with fire suppression and prevention as their basic purpose. The goal of the Fire department is to prevent the loss of life and property as it relates to fire incidents. The Fire department is also responsible for enforcing the International Fire Code, conducting fire inspections, and promoting fire safety education within the community through a proactive approach to community risk reduction.

American Fork Fire & Rescue provides fire protection services to American Fork City and supports the surrounding Utah County areas with an Insurance Service Office (ISO) rating of two. These services include structural and wildland fire protection. The Fire department has capabilities for extrication of entrapped victims, aerial capabilities up to 105 feet, and various other technical rescue specialties. The Fire department has a highly respected reputation for its dedication to serving the community through activities such as the Memorial Day Firefighters' breakfast.



## Public Safety – Fire and Rescue

### DEPARTMENT ACCOMPLISHMENTS

#### Staffing/Service Delivery:

- Hired 3 Full-Time Firefighters
- Hired 1 Battalion Chief
- Hired 9 Part-Time Firefighter's.
- Took delivery and placed into service a 2019 Type 6 Brush/Rescue.
- Utilized training tower to conduct live fire training, high-rise, search & rescue, and multi-agency training.
- Deployed Type 1 Engine on EMAC assignment for 14 days to Oregon Wildfires.
- Crews assisted on multiple local wildland fires, which include the Range Fire, Knolls Fire, Battle Creek Fire, Traverse Mt. Fire, and Battle Creek 2 Fire.
- 2 Physical fitness evaluations conducted for all combat members of the department.
- Physical exams completed for all full-time combat staff.
- Implemented annual mental health exams for all full-time fire personnel.
- Firefighter standards were adopted and implemented for all department members.
- Station 52 Station build process put into motion.
- Received the Fire House Subs grant to purchase a UTV for off road firefighting and EMS operations.
- Placed UTV 52 into operation.
- Designed and implemented new department patch to incorporate American Fork City Logo.
- Tower 51 placed into service.
- Participated in creation of Memorial Day video for Veterans.
- Historical calls for service (4000+) achieved. Busiest Station in Utah County for 3rd year.
- COVID-19 Protocols placed into response guidelines.
- COVID-19 rapid testing made available to full-time city staff.
- Equipped all front-line fire apparatus with medical equipment to help with concurrent calls and patient care.
- Won the ambulance licensure litigation against Gold Cross/BEMS.
- Ambulance licensure increased to paramedic ground with paramedic inter-facility which will setup the city and department for long term success.
- Ambulance fees generated over 2 million in revenue to help fund operations.
- Combined all reporting/tracking software for Fire/EMS into 1 platform. (ESO)
- Upgraded Station 51 paging and alerting system.
- Equipped all front-line fire apparatus with medical equipment to help with concurrent calls and patient care.
- Won the ambulance licensure litigation against Gold Cross/BEMS.





## Public Safety – Fire and Rescue

- Ambulance licensure increased to paramedic ground with paramedic inter-facility which will setup the city and department for long term success.
- Ambulance fees generated over 2 million in revenue to help fund operations.
- Combined all reporting/tracking software for Fire/EMS into 1 platform. (ESO)
- Upgraded Station 51 paging and alerting system.

### **Emergency Operations Center (EOC)/Emergency Management**

- Emergency operations meetings conducted with the State and County on a Weekly basis due to the COVID- 19 Crises.
- Assisted the City Administrator and City Council in COVID-19 Protocol for American Fork City and tested all city employees with rapid-test for Covid-19.

### **Fire Prevention**

- 1,000 business inspections and pre/plans conducted.
- 345 new construction or business inspection completed.
- Inspections completed on all new businesses possessing commercial business licenses.
- All city fire hydrants inspected and flowed for proper function.
- Received \$1500.00 from AAA Grant to purchase car seats for car seat program.
- Successfully completed Juvenile Fire Program with one Juvenile Fire Setter.
- Worked with schools to better establish reporting and assistance for juvenile fire setter program.
- Site plan reviews completed on all plans submitted.
- Home business self-inspection program has shown successful and continues.
- 8 through fire investigation completed between American Fork and Cedar Hills.
- Fines and code violation citation issued for repetitive non-compliance issues with successful collection of fines and fees.
- Achieved replacement of faulty alarm system in two facilities, eliminating numerous false alarms.
- Successfully changed road widths within the TOD through City Ordinance to meet fire code minimums.
- Car Seat and Bike Helmet donation programs continued.
- Contact with all 2nd grade students at Greenwood Elementary was made and they were instructed in Fire Safety/Prevention.
- 97 Public Tours/Education Events were conducted.
- 4950 citizens contacted through tours and public relation events.
- 20 smoke/CO detectors were donated through our smoke/CO detector donation program.







## Public Safety – Fire and Rescue

### **Certification & Training**

- All full-time personnel re-certified as Ice Rescue Technicians.
- 2 AFFR UVSRT personnel certified Swift Water Technician.
- SRT members attended numerous multi-agency training in disciplines including Swiftwater Rescue, High Angle Rope Rescue, Structural Collapse Rescue, Hazardous Materials, and Confined Space.
- 4 members became certified in as Ice Rescue Technician Trainers.
- 10 personnel attended the Utah Fire Rescue Academy Winter Fire School in St. George, Utah
- Fire Department staff trained Police Department staff in Narcan administration training.
- Full-time staff recertified in Pediatric Advanced Life Support.
- Multiple Multi-Company/Mutual Aide Live Fire Trainings conducted at AFFR Fire Training Tower.
- Helmet and Shoulder Pad removal training conducted by AF High School Training staff for personnel.
- New Full-Time employees attended ADO-P certification Course.
- 1 member completed Paramedic School.
- 1 member started Paramedic School
- Wildland Red Card Recertification Course attended by all Fire Department Staff.
- Vehicle Extrication Training provided in house and attended by department personnel.
- 2 personnel certified as Haz-Mat Technicians.
- All certified Haz-Mat Technicians attended 1-week refresher training.
- Fire Marshal attended Utah State Fire Marshal annual training.

### **DEPARTMENT GOALS**

- Continual evaluation of our fire and EMS response area to analyze the current deployment of emergency service resources in relation to demand and response times.
- Maintain ISO rating of 2. This involves a lot of resource tracking in Hydrant testing, training hours, staffing levels, equipment, apparatus, dispatch capabilities, water system modeling, mutual aid agreements.
- Purchase ground for Station 53.
- Determine performance indicators to measure if the quality of department services is adequate. Review performance indicators frequently.
- Memorial Day Breakfast-Safety Open House and all PR events and programs such as Car Seat, CO/Smoke detector, Bike Helmets.
- Build and open Station 52.
- Start development of response model and staffing for adequate response when station 52 comes online and get new response model and response stacks with Dispatch.
- Continue good working relations with American Fork Hospital and Health Care Facilities within American Fork City and Cedar Hills.
- Continue providing health checks to the community monthly at the recreation center.
- Provide the highest quality of Fire/EMS services and staff to the citizens of American Fork and Cedar Hills.
- Hire 5 full-time Firefighter Paramedics to staff Station 51-52 to keep up with call volume and concurrent calls and help with employee burnout.
- Continue to keep up on inventory and supplies for Covid-19 and continue to track expenses.



## Public Safety – Fire and Rescue

- Keep employee's morale up and healthy.
- Send 2 employees to paramedic school.
- Conduct EOC training top exercise.
- Continue to work with Dispatch on getting the communication tower built for redundancy.
- Maintain fiscal responsibility.
- Conduct fire inspections annually for all new business and existing.

### DEPARTMENT OPERATING INDICATORS

Fire and Rescue	2018	2019	2020
Calls for Service	3,181	3,910	4,180
EMS Related Calls for Service	2,514	3,017	3,167
Fire Related Calls for Service	667	893	1,013
Mutual Aid Responses	31	126	378
Mutual Aid Received from Surrounding Jurisdictions			378
Man Hours of Fire/EMS Training	1,000+	1,000+	1,000+
Medical Transports from AF Hospital	905	1,083	1,187







## Public Safety - Fire

### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
<b>Fire Station 51 Positions</b>				
Fire Chief	1.00	1.00	1.00	-
Battalion Chief	1.00	1.00	1.00	-
Captain	3.72	3.72	3.72	-
Deputy Fire Marshal/Captain	1.36	1.36	1.36	-
Lieutenant	4.69	4.69	4.69	-
Fire Marshal	1.00	1.00	1.00	-
EMT	6.69	6.69	6.69	-
Firefighter/Paramedic	16.88	19.88	24.88	5.00
Ambulance Transport	3.17	3.17	3.17	-
Office Manager	1.00	1.00	1.00	-
<b>Total Station 51 Positions</b>	<b>40.51</b>	<b>43.51</b>	<b>48.51</b>	<b>5.00</b>
<b>Cedar Hills Station Positions</b>				
Battalion Chief	-	1.00	1.00	-
Captain	3.00	3.00	3.00	-
Lieutenant	3.00	3.00	3.00	-
EMT	1.51	1.51	1.51	-
<b>Total Cedar Hills Positions</b>	<b>7.51</b>	<b>8.51</b>	<b>8.51</b>	<b>-</b>
<b>Total Fire Positions</b>	<b>48.02</b>	<b>52.02</b>	<b>57.02</b>	<b>5.00</b>

### STAFFING NOTES

- 1) During fiscal year 2019-20, 7.51 full-time equivalent positions were added as part of the contract to provide fire service to the City of Cedar Hills. This increase is funded by contract revenue paid by the City of Cedar Hills. Additional EMT and ambulance transport personnel are funded through ambulance transport revenue.
- 2) Propose to add five full-time Fire Fighters for the fiscal year 2021-22 budget.





## Public Works – Administration

### DEPARTMENT MISSION

*The mission of the American Fork City Public Works department is to provide, in a courteous and professional manner, quality services that are essential to the lives of residents. Talented, qualified, and certified personnel work to ensure that the City has good, safe, and dependable water, sewer, road, and building infrastructure.*

### DEPARTMENT SUMMARY

The Public Works department is vital to the lives of American Fork City residents. Our goal is to ensure that the City's water and wastewater operations and road network are safe and dependable, while using our expertise to seek improvements, as necessary. We also maintain City buildings and permit new homes and commercial buildings within the City. Our Engineering team is also helping to build a solid future with development reviews and capital projects to improve the City.





## Public Works - Administration

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 202,035	\$ 199,300	\$ 262,852	\$ 218,231
Benefits	84,962	83,503	129,759	97,541
<b>Total Personnel Expenses</b>	<b>286,997</b>	<b>282,803</b>	<b>392,611</b>	<b>315,772</b>
<b>Operating</b>				
Subscriptions & Memberships	-	275	1,000	1,000
Education and Travel	213	-	2,000	2,000
Office Supplies and Expense	-	5,225	4,575	4,575
Telephone	960	1,067	960	960
Department Expense and Supplies	4,145	1,633	7,900	7,900
Postage and Shipping	-	167	525	525
Credit Card/Bank Processing Fees	5,535	9,297	5,000	5,000
Miscellaneous	2,912	-	-	-
Admin Charge-Broadband	2,166	981	981	981
Internal Charges-Fleet Operations	1,400	1,400	1,400	1,085
Internal Charges-Technology	6,636	7,597	7,597	10,855
<b>Total Operating Expenditures</b>	<b>23,967</b>	<b>27,642</b>	<b>31,938</b>	<b>34,881</b>
<b>TOTAL STREETS</b>	<b>\$ 310,964</b>	<b>\$ 310,445</b>	<b>\$ 424,549</b>	<b>\$ 350,653</b>

### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Public Works Director	1.00	1.00	1.00	-
Administrative Assistant	1.75	1.75	1.75	-
<b>Total Public Works Admin Positions</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>-</b>





## Public Works – Streets

### DEPARTMENT SUMMARY

The Streets division maintains the road system in the City, including sidewalks, snowplowing, traffic controls, and pavement management. The division also oversees maintenance of the street light system.

### DEPARTMENT ACCOMPLISHMENTS

- We continue to work on the sign inventory and program, including installing and replacing 134 signs throughout the city to get our current signs up to the Manual on Uniform Traffic Control Devices (MUTCD) standard. We have installed several RRFBs (Rectangular Rapid Flashing Beacons) across the city. We have also inspected all school zones and to ensure compliance with MUTCD requirements.
- The streets division continues to address safe sidewalk hazards throughout American Fork. We have currently eliminated 67 sidewalk failures since this year.
- We as a division have cut and t-patched approximately 49 water leaks this year.
- Our streets department have cut out and repaved over 1,500 tons of failed roadway this year. We have cut out and re patched numerous areas in the preparation for chip and crack seal that will take place in the Fall and Spring months.
- The streets department removed snow and ice from 3,433 lane miles throughout the city due to 2020 snowstorms. We had 285 hours of truck time during these storms in which we threw approximately 494 tons of salt.



### DEPARTMENT GOALS

- Continued pavement management (chip seal and high-density mineral bond treatments).
- Continued crack sealing projects.
- Continue replacement of street signs to ensure meeting of MUTCD requirements.

### DEPARTMENT OPERATING INDICATORS

Streets	2019	2020	2021
Cut and T-patched water leaks	100+	74	40
Out of compliance street signs replaced	200+	225	255
Miles of Snow and Ice Removal	5,359	4,548	2,776
Potholes replaced	2,200	1,800	1,700
Sidewalk Defects Repaired	187	115	250
Roadways treated with chip seal		718,571 square feet	745,025 square feet
Roadways treated with high density mineral bond		563,776 Square feet	705,879 square feet



## General Fund Budgets

# Public Works - Streets

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 348,347	\$ 348,210	\$ 372,014	\$ 388,120
Benefits	207,244	207,682	223,871	231,076
<b>Total Personnel Expenses</b>	<b>555,591</b>	<b>555,892</b>	<b>595,885</b>	<b>619,196</b>
<b>Operating</b>				
Education and Travel	1,574	411	3,000	3,500
Office Supplies and Expense	36	152	-	-
Equipment Supplies & Maintenance	23,315	13,680	30,000	30,000
Street Lights Power	65,497	48,494	70,000	70,000
Street Lights Maintenance	79,684	87,512	100,000	100,000
Traffic Signal Maintenance	3,535	1,352	5,000	6,000
Telephone	6,289	6,665	6,480	6,480
Professional & Technical	28,592	107	50,000	35,000
Clothing Allowance	2,254	2,353	1,200	2,400
Department Expense and Supplies	8,211	9,533	15,000	15,000
Debris Hauling	1,652	3,499	2,500	2,500
Insurance Claims	(1,750)	265	-	-
Pavement Markings/Signs	115,997	115,206	120,000	135,000
Sidewalk Repair	171,134	163,682	110,000	170,000
Road Maintenance & Repair	397,642	161,573	260,000	350,000
Admin Charge-Broadband	722	723	722	2,282
Internal Charges-Fleet Operations	75,000	68,000	78,000	60,440
Internal Charges-Fleet Capital	71,715	-	-	5,000
Internal Charges-Technology	6,022	6,453	6,454	8,559
Equipment Purchases	7,150	-	-	-
<b>Total Operating Expenditures</b>	<b>1,064,271</b>	<b>689,660</b>	<b>858,356</b>	<b>1,002,161</b>
<b>Capital</b>				
Street Lights Capital Improvement	226,024	250,000	250,000	-
<b>Total Capital Expenditures</b>	<b>226,024</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>
<b>TOTAL STREETS</b>	<b>\$ 1,845,886</b>	<b>\$ 1,495,552</b>	<b>\$ 1,704,241</b>	<b>\$ 1,621,357</b>

## DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Street Superintendent	1.00	1.00	1.00	-
Street Lead Maintenance Operator	1.00	1.00	1.00	-
Street Maintenance Operator II	-	2.00	-	(2.00)
Street Maintenance Operator I	5.00	3.00	1.83	(1.17)
Public Works Technician II	-	-	2.00	2.00
Public Works Technician I	-	-	1.00	1.00
<b>Total Streets Positions</b>	<b>7.00</b>	<b>7.00</b>	<b>6.83</b>	<b>(0.17)</b>





## Public Works –Building Maintenance

### DEPARTMENT SUMMARY

The Building Maintenance division has responsibility for the maintenance and upkeep of the City's buildings.

### DEPARTMENT ACCOMPLISHMENTS

- New carpet on second floor and basement of Library.
- Installed hand sanitizer stations and temperature reading stations throughout the city.
- Completed and oversaw significant changes in several lobbies to protect employees and residents from Covid-19.
- Finished LED upgrade to Library upstairs.
- Painted 70% of the Fitness Center.
- Three building fire system upgrades.
- All city buildings changed to swipe-card access.
- Installed cameras at Administration and Cemetery.
- Wiring in Police storage building.
- Upgraded electrical at Boat Harbor.
- Upgraded and wired scoreboards at three parks.
- Major upgrade to Network Operations Center (NOC) A/C at Police and Courts.

### DEPARTMENT GOALS

- New carpet second floor of police and court building.
- Install new roof at Veteran's Hall.
- New carpet engineering building.
- New carpet administration building.
- Build new building to store pool bubble.
- Fence in new police storage compound.
- LED upgrade first floor Library and Rotunda.

### DEPARTMENT OPERATING INDICATORS

Building Maintenance	2019	2020	2021
Toilet and shower fixes	75	82	86
Service of City A/C and heating units	4	5	6
Lights changed throughout city	355	406	512



## Public Works - Building Maintenance

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 242,217	\$ 241,500	\$ 252,315	\$ 258,593
Benefits	144,029	137,180	158,632	156,054
<b>Total Personnel Expenses</b>	<b>386,246</b>	<b>378,680</b>	<b>410,947</b>	<b>414,647</b>
<b>Operating</b>				
Education and Travel	-	224	4,000	2,500
Telephone	2,777	2,987	2,910	2,910
Clothing Allowance	1,047	1,067	800	800
Maintenance - Legion Hall	3,501	2,097	4,000	4,000
Maintenance - Public Works	72,043	59,533	55,000	64,000
Maintenance - Library	83,274	56,173	67,000	65,000
Maintenance - Senior Center	17,383	12,328	10,000	10,000
Maintenance - Admin Building	23,397	23,592	20,000	20,000
Maintenance - Cemetery	11,586	9,857	10,000	12,000
Maintenance - Police/Courts	176,037	139,434	160,000	175,000
Maintenance - City Hall	15,951	11,200	16,000	16,000
Maintenance - Fire/Ambulance	45,960	44,049	45,000	45,000
Asphalt Maintenance	9,028	-	-	20,000
Janitorial Service and Supplies	85,547	95,061	90,000	90,000
Admin Charge-Broadband	361	993	993	1,036
Internal Charges-Utility Funds	82,305	75,000	75,000	82,300
Internal Charges-Fleet Operations	4,700	4,700	4,700	3,642
Internal Charges-Fleet Capital	-	-	-	5,000
Internal Charges-Technology	5,632	6,093	6,093	7,878
<b>Total Operating Expenditures</b>	<b>640,529</b>	<b>544,388</b>	<b>571,496</b>	<b>627,066</b>
<b>TOTAL BUILDING MAINTENANCE</b>	<b>\$ 1,026,775</b>	<b>\$ 923,068</b>	<b>\$ 982,443</b>	<b>\$ 1,041,713</b>

### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Building Maint Superintendent	1.00	1.00	1.00	-
Facility Maint Supervisor	1.00	1.00	1.00	-
Building Maint Lead Technician	1.00	1.00	1.00	-
Building Maint Technician	1.00	1.00	1.00	-
<b>Total Building Maintenance Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>



## Public Works – Building Inspection

### DEPARTMENT SUMMARY

The Building Inspection division is responsible for maintaining the integrity of the buildings throughout the City through permitting and inspections during the construction process. The division is also responsible for calculating and collecting impact fees during the inspection process.

### DEPARTMENT ACCOMPLISHMENTS

- Hired three new employees.
- The building division has again experienced another record year in the number of permits issued, up approximately 7% from 2019. American Fork city has experienced unprecedented growth in the past several years with each successive year exceeding the previous year. Despite the tremendous growth, the building division has skillfully kept up with the demand.
- Issued 845 total permits.
- Performed 15,030 total inspections.

### DEPARTMENT GOALS

- Improve overall turnaround time for plan reviews.
- Update technology for permit tracking.
- Expand My City Inspector program to include all active permits.
- Fully certify new inspectors.

### DEPARTMENT OPERATING INDICATORS

Building Inspection	2019	2020	2021
Permits issued	695	795	845
Number of inspections performed	14,732	12,883	15,030





## Public Works - Building Inspection

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 508,121	\$ 504,043	\$ 517,202	\$ 570,844
Benefits	262,551	257,257	290,215	313,137
<b>Total Personnel Expenses</b>	<b>770,672</b>	<b>761,300</b>	<b>807,417</b>	<b>883,981</b>
<b>Operating</b>				
Subscriptions & Memberships	2,186	-	3,000	6,000
Education and Travel	4,825	292	3,500	4,500
Office Supplies and Expense	-	1,056	2,000	2,000
Telephone	5,033	8,793	7,560	7,560
Plan Check Fees	40,195	86,783	87,000	40,000
Professional & Technical	24,393	2,258	22,000	5,000
Clothing Allowance	1,675	1,600	1,200	1,600
Department Expense and Supplies	3,526	544	1,500	1,500
Administrative Charge-Broadband	2,707	3,145	3,145	3,244
Internal Charges-Fleet Operations	7,700	6,700	6,700	5,889
Internal Charges-Fleet Capital	4,330	39,708	35,000	80,000
Internal Charges-Technology	20,015	18,038	18,038	24,570
<b>Total Operating Expenditures</b>	<b>116,585</b>	<b>168,917</b>	<b>190,643</b>	<b>181,863</b>
<b>TOTAL BUILDING INSPECTION</b>	<b>887,257</b>	<b>930,217</b>	<b>998,060</b>	<b>1,065,844</b>

### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Chief Building Official	1.00	1.00	1.00	-
Deputy Building Official	1.00	1.00	1.00	-
Building Inspector	4.00	4.00	4.00	-
Administrative Assistant	1.50	1.50	2.00	0.50
<b>Total Building Inspection Positions</b>	<b>7.50</b>	<b>7.50</b>	<b>8.00</b>	<b>0.50</b>



## Public Works – Engineering

### DEPARTMENT SUMMARY

The engineering division is responsible for planning and managing the capital projects program of the city and for reviewing, approving, and inspecting public infrastructure associated with private development projects.

### DEPARTMENT ACCOMPLISHMENTS

- Secured Grant for American Fork River Watershed project environmental to prepare projects to mitigate flooding.
- Completed construction of Art Dye Park Improvements including roundabout.
- Replaced Water line in West Main Street
- Secured bond for construction of the 36" waterline and started Construction of the first two segments on Main Street/600 E and 200 South. Currently finishing design for the remaining segments.
- Designed and constructed pavement rehabilitation projects.
- Secured grant for transit circulator study.
- Completed design and construction of the spring line replacement.
- Secured \$1.5 million grant for PI meters.
- Constructed 900 West 600 North traffic signal.
- Designed and constructed 500 East Auto Mall Drive traffic signal.
- Designed traffic signal at 620 South 600 East.
- Replaced Waterline in 100 East.
- Completed sewer lining project to prevent infiltration.
- Developed five-year infrastructure plan.
- Added Public Works Inspector position.
- Added City Engineer position.
- Created specific development inspection and safety procedures to ensure the installation of quality public infrastructure.

### DEPARTMENT GOALS

- Complete environmental portion of the American Fork River Watershed project and start design of the projects to mitigate flooding.
- Complete Construction of the first two segments of the 36" waterline on Main Street/600 East and 200 South. Start construction of the remaining two segments and design of the TOD well. (*Strategic Goal – Infrastructure Improvements*)
- Design and construct 2022 pavement rehabilitation projects according to the 5-year infrastructure improvement plan.
- Begin engineering work on the transit circulator study.
- Install Irrigation meters with \$1.5 Million grant and matching funds. (*Strategic Goal – Water Preservation*)
- Design intersection improvements for 1100 S 500 E and 300 W Pacific Drive and begin construction of improvements.
- Construct signal at 620 South 600 East
- Construct 700 North Connection





## Public Works – Engineering

- Complete sewer lining project to prevent infiltration.
- Complete sewer bursting project to increase capacity.
- Add Public Works Inspector position.
- Add Engineer position.
- Continue to create specific development inspection and safety procedures to ensure the installation of quality public infrastructure.
- Strengthen codes and standards.

### DEPARTMENT OPERATING INDICATORS

Engineering	2021
Active Developments (Including plan reviews)	73
Improvement Construction Guarantee Inspections	29
Durability Inspections	29
Site Inspections (Occupancy)	58
Right of Way Permits	191
Capital Projects Inspected	8





# Public Works - Engineering

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 319,873	\$ 490,661	\$ 486,053	\$ 701,200
Benefits	160,140	253,912	261,238	407,157
<b>Total Personnel Expenses</b>	<b>480,013</b>	<b>744,573</b>	<b>747,291</b>	<b>1,108,357</b>
<b>Operating</b>				
Subscriptions & Memberships	2,635	2,543	4,610	5,915
Education and Travel	2,246	612	5,000	6,000
Office Supplies and Expense	10	1,220	-	-
Telephone	2,328	2,713	3,156	3,948
Professional & Technical	17,549	15,416	25,000	40,000
Development Inspections	119,142	125,163	100,000	150,000
Development Review	-	29,435	-	35,000
Clothing Allowance	1,654	1,067	1,400	1,800
Department Expense and Supplies	2,707	4,025	3,500	3,000
Admin Charge-Broadband	2,527	1,543	1,542	1,790
Internal Charges-Fleet Operations	5,400	3,900	3,900	3,022
Internal Charges-Fleet Capital	41,388	106,827	106,827	60,854
Internal Charges-Technology	-	43,300	43,300	5,000
Equipment Purchases	52	4,419	2,000	3,500
<b>Total Operating Expenditures</b>	<b>197,638</b>	<b>342,183</b>	<b>300,235</b>	<b>319,829</b>
<b>TOTAL ENGINEERING</b>	<b>\$ 677,651</b>	<b>\$ 1,086,756</b>	<b>\$ 1,047,526</b>	<b>\$ 1,428,186</b>

## DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
City Engineer	-	1.00	1.00	-
GIS Supervisor	1.00	1.00	1.00	-
Project Engineer	2.00	2.00	3.00	1.00
Engineer	1.00	1.00	1.00	-
Construction Inspector	1.00	1.00	3.00	2.00
Intern	1.00	1.00	1.00	-
<b>Total Engineering Positions</b>	<b>6.00</b>	<b>7.00</b>	<b>10.00</b>	<b>3.00</b>



## Recreation

### DEPARTMENT MISSION

*Through diverse recreation programs and leisure opportunities foster civility, physical, and emotional wellness, and FUN!*

### DEPARTMENT ACCOMPLISHMENTS

- Over 5,000 youth program registrations.
- Background checks conducted on all volunteer coaches.

### DEPARTMENT GOALS

- Participate in the completion of construction at Art Dye Park. (*Strategic Goal – Quality of Life*)
- Add more programs and participants as facilities become available.

### DEPARTMENT OPERATING INDICATORS

Recreation Participants	2019	2020
Flag Football	900	851
Spring Soccer	1,067	1,000
Fall Soccer	713	715
Baseball/Softball	650	782
Ultimate Frisbee	50	0
Tennis	175	152
Golf	85	0
Ski Bus	50	50
Skate Camp	55	0
Basketball	1,900	1,750





# Recreation

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 354,759	\$ 380,492	\$ 394,946	\$ 371,780
Benefits	139,935	132,920	152,461	147,217
<b>Total Personnel Expenses</b>	<b>494,694</b>	<b>513,412</b>	<b>547,407</b>	<b>518,997</b>
<b>Operating</b>				
Subscriptions & Memberships	165	759	500	400
Advertising	651	-	500	900
Education and Travel	939	-	2,250	2,200
Recreation Supplies & Maintenance	2,823	276	500	2,400
Office Supplies and Expense	-	9,765	8,000	12,000
Telephone	2,400	2,135	6,000	6,000
Programs Expense and Supplies	118,997	110,101	95,800	140,900
Department Expense and Supplies	11,119	151	500	500
Employee Appreciation	248	608	320	1,000
Admin Charge-Broadband	1,264	1,055	1,055	2,298
Internal Charges-Fleet Operations	4,400	4,400	4,400	3,409
Internal Charges-Technology	10,230	10,297	10,297	12,950
<b>Total Operating Expenditures</b>	<b>153,236</b>	<b>139,547</b>	<b>130,122</b>	<b>184,957</b>
<b>TOTAL RECREATION</b>	<b>\$ 647,930</b>	<b>\$ 652,959</b>	<b>\$ 677,529</b>	<b>\$ 703,954</b>

## DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Recreation & Fitness Center Director	0.50	0.50	0.50	-
Recreation Superintendent	1.00	1.00	1.00	-
Recreation Program Manager	2.00	2.00	2.00	-
Rec Supervisors/Scorekeepers/Referees	4.89	4.89	4.42	(0.47)
<b>Total Recreation Positions</b>	<b>8.39</b>	<b>8.39</b>	<b>7.92</b>	<b>(0.47)</b>



## Planning

### DEPARTMENT SUMMARY

The duties of the Planning Department are generally divided into the following areas of responsibility:

- Provide prospective developers, City Council, Planning Commission, City staff, and the general public with accurate and timely information regarding the City's General Plan elements, development requirements and policies, and general information about the City.
- Serve as staff to the Planning Commission and City Council, providing materials and recommendations as necessary for them to make the judgements and decisions required by state law and City ordinance.
- Working in conjunction with the Planning Commission, "look out" for the future of the City. This involves planning for growth and redevelopment in ways that ensures American Fork remains a desirable place to live for residents of all income levels, while at the same time providing opportunities for business growth and retention.
- Propose amendments to City plans, ordinances, and standards as deemed necessary or as requested.
- Provide zoning clearance functions for business license applications.

### DEPARTMENT ACCOMPLISHMENTS

- Conducted Downtown Economic Development Study.
- Amended CC-1 Zone to allow higher density residential use downtown, as recommended by the Downtown Study.
- Revised TOD Code to require a mixed-use component for the "Core" area. This will ensure the vision of mixed-use is realized.

### DEPARTMENT GOALS

- Continue coordination with Chamber on economic development and promotion of City.
- Continue coordination with Public Works to implement the Bike/Pedestrian plan as road projects progress.
- Coordinate with Legal on updates to the Development Code as needed.
- Continue Planning Commission training with Planning staff and Legal counsel.
- Appoint a full Planning Commission (7 members, 1 alternate).

### DEPARTMENT OPERATING INDICATORS

Planning	2018	2019	2020
Acres in process of annexation	193.5	97.6	0
Units approved – residential lots	609	795	1,763
Commercial site plan approvals	14	16	15





# Planning

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Personnel</b>				
Salaries & Wages	\$ 189,790	\$ 195,471	\$ 182,415	\$ 204,016
Benefits	93,755	94,392	99,239	90,558
<b>Total Personnel Expenses</b>	<b>283,545</b>	<b>289,863</b>	<b>281,654</b>	<b>294,574</b>
<b>Operating</b>				
Subscriptions & Memberships	991	767	1,625	1,661
Education and Travel	1,376	80	2,000	2,550
Office Expense and Supplies	-	105	600	600
Telephone	1,440	1,600	1,440	1,440
Economic Development	16,000	29,439	25,400	25,400
Department Expense and Supplies	1,201	479	2,750	1,200
Admin Charge-Broadband	902	723	723	739
Internal Charges-Fleet Operations	800	800	800	620
Internal Charges-Fleet Capital	-	-	-	5,000
Internal Charges-Technology	4,801	16,184	16,184	8,251
<b>Total Operating Expenditures</b>	<b>27,511</b>	<b>50,177</b>	<b>51,522</b>	<b>47,461</b>
<b>TOTAL PLANNING</b>	<b>\$ 311,056</b>	<b>\$ 340,040</b>	<b>\$ 333,176</b>	<b>\$ 342,035</b>

## DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Planning Director	1.00	1.00	1.00	-
Planner	1.00	1.00	1.00	-
Administrative Assistant	0.50	0.50	0.63	0.13
<b>Total Planning Positions</b>	<b>2.50</b>	<b>2.50</b>	<b>2.63</b>	<b>0.13</b>



## Citizen Committees - Senior Center

### DEPARTMENT SUMMARY

The Senior Citizens Center provides programs and support for the seniors in American Fork and surrounding communities. The center strives to give the community a central place to gather and to get access to resources to help meet the needs they face in their daily lives.

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>EXPENDITURES</b>				
<b>Personnel</b>				
Salaries & Wages	\$ 37,199	\$ 68,529	\$ 36,669	\$ 31,199
Benefits	3,825	5,981	4,549	3,104
<b>Total Personnel Expenses</b>	<b>41,024</b>	<b>74,510</b>	<b>41,218</b>	<b>34,303</b>
<b>Operating</b>				
Office Expense and Supplies	-	83	1,000	1,000
Programs Expense and Supplies	57,033	10,000	25,000	5,000
Programs-Senior Meals	-	6,767	27,200	27,200
Department Expense and Supplies	-	4,024	8,800	2,000
Admin Charge-Broadband	1,083	345	346	338
Internal Charges-Technology	3,581	5,915	5,915	7,942
Equipment Purchases	3,161	-	-	-
<b>Total Operating Expenditures</b>	<b>64,858</b>	<b>27,134</b>	<b>68,261</b>	<b>43,480</b>
<b>TOTAL SENIOR CENTER</b>	<b>\$ 105,882</b>	<b>\$ 101,644</b>	<b>\$ 109,479</b>	<b>\$ 77,783</b>

### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Center Director	0.50	0.50	0.50	
Assistant Director	0.50	0.50	0.50	
Secretary	0.50	0.50	0.50	
Aides	2.50	2.50	2.50	
Janitor	0.75	0.75	0.75	
<b>Total Senior Center Positions</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	

### STAFFING NOTES

- 1) Senior Center's positions are compensated with a stipend, with the exception of janitor, and is not dependent on number of hours worked. Therefore, each position is budgeted at 0.50 hours full-time equivalent.



## Citizen Committees-Historical & Beautification

### DEPARTMENT SUMMARY

Citizen committees are volunteer boards who support the City in many ways. The Historical Committee and Beautification Committee have small budgets for expenditures furthering the purpose of their respective boards.

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>EXPENDITURES</b>				
<b>Operating</b>				
Historical Committee	\$ -	\$ -	\$ 1,000	\$ 1,000
Beautification	6,648	4,000	8,500	8,500
<b>Total Operating Expenditures</b>	<b>6,648</b>	<b>4,000</b>	<b>9,500</b>	<b>9,500</b>
<b>TOTAL CITIZEN COMMITTEES</b>	<b>\$ 6,648</b>	<b>\$ 4,000</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>





# Special Revenue Funds







## Municipal Building Authority Fund

### FUND SUMMARY

The Municipal Building Authority fund was created to account for the activities of the City's Municipal Building Authority. The Authority was created to provide continuity between City Council changes. This method allows for small institutions to participate in financing. The City does not currently have any bonds outstanding issued by the Building Authority, but sees the organization as a "backstop" if needed. The yearly expenditures for the building authority are public notices.

### FUND BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>EXPENDITURES</b>				
<b>Operating</b>				
Ordinances and Publications	\$ 10	\$ -	\$ -	\$ -
<b>Total Operating Expenditures</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 10</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Municipal Building Fund Net Revenue	(10)	-	-	-
Beginning Fund Balance	901	891	891	891
<b>Ending Fund Balance</b>	<b>\$ 891</b>	<b>\$ 891</b>	<b>\$ 891</b>	<b>\$ 891</b>



## Fitness Center

### FUND DESCRIPTION

The American Fork Fitness Center has been in operation since 1993, serving hundreds of thousands of patrons since that time. With over 290,000 unique visits each year, the Center is a heavily used facility. The facility is complete with an indoor/outdoor competition type swimming pool, seasonal leisure pool, indoor track, 3 racquetball courts, cardio 7 weight rooms, group fitness areas, multi-purpose rooms, locker rooms, and a host of other amenities. A full range of programming available at the Center includes, but is not limited to: Lap swimming, land & water fitness classes, swim team, merit badge classes, day care, preschool, cycling classes, senior fit classes, itty bitty sports, personal training, karate, gymnastics, Jr. Ninja Warrior, and many others. The mission statement of the Fitness Center is “*Something for Everyone, Family \* Fitness \* Fun.*”

### DEPARTMENT ACCOMPLISHMENTS

Navigated the COVID-19 pandemic and all the challenges it brought. Staff worked hard to adapt and improvise as new restrictions and parameters were brought out so we could maximize our facility and programs we offered.

Physical improvements inside the fitness center. Including but not limited to: Paint, televisions for advertising, lighting updates, deep cleaning, and updated security.

Without a fitness fair and huge pass sale, we worked hard throughout the year with promotions and advertising to retain memberships and create new membership sales.

### DEPARTMENT OPERATING INDICATORS

Fitness Center	2018	2019	2020
Memberships	3,200	n/a	3,600
Members	14,000	n/a	12,300
Unique visits to facility/program participation	285,000	270,000	220,000
Program visits	100,000	100,000	85,000
Swim lesson participants	3,500	3,000	n/a
Gymnastics registrations	n/a	3,491	2,283
Itty Bitty registrations	n/a	501	237
Karate registrations	n/a	383	0
Ninja class registrations	n/a	1,056	2,700
Running Camp registrations	n/a	61	35
Preschool registrations	n/a	28	25
Princess Camp registrations	n/a	113	0



# Fitness Center

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
General Admissions	\$ 178,871	\$ 214,641	\$ 148,000	\$ 175,000
Passes	608,637	526,707	541,029	635,000
Lessons	112,341	168,259	153,600	165,000
Swim Team	277,313	280,031	271,200	345,000
Specialty Classes	187,907	220,480	255,200	299,000
Gymnastics	19,130	18,531	20,000	18,500
Personal Training	23,408	19,357	10,000	15,000
Equipment Rental	855	977	1,120	2,000
Jogging Track	4,157	2,196	2,800	4,000
Child Care	25,771	24,260	24,800	32,000
Resale Merchandise & Concessions	40,306	40,643	47,200	52,000
Room & Pool Rental	34,559	45,883	22,400	30,000
Miscellaneous	5,468	932	2,250	2,000
Donations	1,024	34	-	-
<b>Total Revenues</b>	<b>1,519,747</b>	<b>1,562,931</b>	<b>1,499,599</b>	<b>1,774,500</b>
<b>TRANSFERS IN</b>				
Transfer From General Fund	836,856	860,297	992,616	728,506
<b>Total Transfers In</b>	<b>836,856</b>	<b>860,297</b>	<b>992,616</b>	<b>728,506</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,356,603</b>	<b>\$ 2,423,228</b>	<b>\$ 2,492,215</b>	<b>\$ 2,503,006</b>
<b>EXPENDITURES</b>				
<b>Personnel</b>				
Salaries & Wages	\$ 1,049,440	\$ 1,122,520	\$ 1,211,707	\$ 1,183,716
Benefits	252,410	246,553	253,971	267,375
<b>Total Personnel Expenses</b>	<b>1,301,850</b>	<b>1,369,073</b>	<b>1,465,678</b>	<b>1,451,091</b>
<b>Operating</b>				
Subscriptions & Memberships	586	-	1,300	1,400
Advertising	4,170	4,133	4,500	7,500
Education & Travel	1,983	-	2,750	3,700
Office Expense and Supplies	760	3,159	21,010	3,000
Employee Appreciation	2,463	1,524	900	2,600
Equipment Supply & Maintenance	13,332	23,585	17,000	29,300
Building Supply & Maintenance	99,117	87,263	70,000	80,000
Utilities	172,913	178,148	162,270	170,000
Telephone	4,115	5,399	5,820	5,900
Contracted Janitorial Service	109,531	115,713	103,200	108,300
Professional and Technical	608	-	1,000	1,000
Resale Merchandise & Concessions	23,725	17,359	24,975	31,800
Clothing Allowance	2,497	6,753	800	1,500
Department Expense and Supplies	19,088	12,331	2,000	22,000

(continued on next page)

## EXPENDITURES



## Fitness Center

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
Pool Chemicals	75,380	59,947	61,200	63,000
Insurance	37,637	45,245	40,000	40,000
COVID-19 Related Expenses	29,021	63,731	64,000	-
Programs Expense and Supplies	8,917	20,360	7,500	9,800
Credit Card/Bank Processing Fees	34,458	44,789	50,000	50,000
Child Care	3,632	310	3,600	4,000
Merit Badge	265	-	-	-
Gymnastics	16,919	15,793	18,750	18,000
Swim Team	66,904	45,367	45,675	66,500
Swimming Pool Programs	11,713	4,072	4,500	7,500
Admin Charge-General Fund	241,100	221,067	221,066	217,955
Admin Charge-Broadband	3,084	3,081	3,082	3,143
Internal Charges-Fleet Operations	1,000	1,000	1,000	775
Internal Charges-Technology	23,873	16,819	16,819	23,242
Equipment	3,035	-	-	-
<b>Total Operating Expenditures</b>	<b>1,011,826</b>	<b>996,948</b>	<b>954,717</b>	<b>971,915</b>
<b>Transfers Out</b>				
Transfer to Capital Projects	123,279	45,720	65,720	50,000
Transfer to Capital Equipment	20,336	11,487	6,100	30,000
<b>Total Transfers Out</b>	<b>143,615</b>	<b>57,207</b>	<b>71,820</b>	<b>80,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,457,291</b>	<b>\$ 2,423,228</b>	<b>\$ 2,492,215</b>	<b>\$ 2,503,006</b>
Fitness Center Fund Net Revenue	(100,688)	-	-	-
Beginning Fund Balance	100,688	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Recreation & Fitness Center Director	0.50	0.50	0.50	-
Aquatics/Head Swim Coach	1.00	1.00	1.00	-
Aquatics Manager	1.00	1.00	1.00	-
Fitness Center Program Manager	1.00	1.00	1.00	-
Fitness Center Office Manager	1.00	1.00	1.00	-
Part-Time Positions (Multiple Titles)	44.49	31.05	34.85	3.80
<b>Total Fitness Center Positions</b>	<b>48.99</b>	<b>35.55</b>	<b>39.35</b>	<b>3.80</b>



# PARC Tax Fund

## FUND SUMMARY

The PARC tax fund collects and expends funds received from the City's Parks, Arts, Recreation, and Culture (PARC) sales and use tax option. The state of Utah allows cities to impose a sales and use tax for the purpose of enhancing public financial support of publicly owned and operated recreational and zoological facilities, and botanical, cultural, and zoological organizations owned or operated by institutions or private nonprofit organizations. The one-tenth of one percent sales tax collected by businesses within American Fork is accounted for in this fund, along with grants awarded by the City Council upon recommendation by the PARC tax board.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Sales Tax	\$ 1,194,830	\$ 1,384,606	\$ 1,300,000	\$ 1,300,000
Interest Earnings	9,220	3,481	9,000	4,500
<b>Total Operating and Capital Revenues</b>	<b>1,204,050</b>	<b>1,388,087</b>	<b>1,309,000</b>	<b>1,304,500</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,204,050</b>	<b>\$ 1,388,087</b>	<b>\$ 1,309,000</b>	<b>\$ 1,304,500</b>
<b>EXPENDITURES</b>				
<b>Operating</b>				
Administrative	\$ 11,800	\$ 22,905	\$ 500	\$ 19,500
Fitness Center	-	32,000	32,000	-
Parks	495,301	698,351	698,351	350,000
Boat Harbor	-	-	-	-
Alpine Community Theater	30,000	115,100	115,100	-
Fox Hollow Golf Course	-	36,636	36,636	-
Friends of American Fork Library	21,383	23,047	23,047	-
American Fork Library	108,100	59,000	59,000	-
Timpanogos Arts Foundation	240,800	296,622	296,622	-
Harrington Center for the Arts	35,500	93,627	93,627	-
New Friends Quilt Circle	8,400	-	-	-
Wasatch Music Alliance	-	50,266	50,266	-
Other Grants	5,200	11,150	11,150	927,206
Admin Charge-General Fund	9,356	7,794	7,794	7,794
<b>Total Operating Expenditures</b>	<b>965,840</b>	<b>1,446,498</b>	<b>1,424,093</b>	<b>1,304,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 965,840</b>	<b>\$ 1,446,498</b>	<b>\$ 1,424,093</b>	<b>\$ 1,304,500</b>
PARC Tax Fund Net Revenue	238,210	(58,411)	(115,093)	-
Beginning Fund Balance	95,784	333,994	333,994	275,583
<b>Ending Fund Balance</b>	<b>\$ 333,994</b>	<b>\$ 275,583</b>	<b>\$ 218,901</b>	<b>275,583</b>





# Celebration Fund

## FUND SUMMARY

The Celebration fund was initially created to track the revenues and expenditures associated with the City's annual American Fork Steel Days celebration. In fiscal year 2018, the City entered into a contract with the American Fork Chamber of Commerce to run the majority of Steel Days events. The City now has a limited number of responsibilities regarding the yearly event. The proposed budget for fiscal year 2021 includes the items the City is contractually obligated for. After fiscal year 2021, it is expected the Celebration Fund will be dissolved and recurring expenditures will be budgeted for in the General fund.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Other Event Income	\$ 3,800	\$ -	\$ -	\$ -
<b>Total Operating and Capital Revenues</b>	<b>3,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers In</b>				
Transfer From General Fund	-	36,258	-	-
<b>Total Transfers In</b>	<b>-</b>	<b>36,258</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,800</b>	<b>\$ 36,258</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
<b>Personnel</b>				
Salaries & Wages	\$ 20,473	\$ -	\$ -	\$ -
Benefits	2,227	-	-	-
<b>Total Personnel Expenses</b>	<b>22,700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating</b>				
Advertising	370	250	-	-
Miss American Fork Pageant	8,103	10,100	-	-
Float	3,575	8,000	-	-
Steel Days Contract	20,000	20,331	-	-
<b>Total Operating Expenditures</b>	<b>32,048</b>	<b>38,681</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 54,748</b>	<b>\$ 38,681</b>	<b>\$ -</b>	<b>\$ -</b>
Celebration Fund Net Revenue	(50,948)	(2,423)	-	-
Beginning Fund Balance	53,371	2,423	2,423	-
<b>Ending Fund Balance</b>	<b>\$ 2,423</b>	<b>\$ -</b>	<b>\$ 2,423</b>	<b>-</b>



# RDA - Downtown Redevelopment Fund

## FUND SUMMARY

The Downtown Redevelopment fund is used to enhance and promote the City's core downtown area and to account for one small business revolving loan issued by the City that is still outstanding.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
Operating and Capital Revenues				
Interest Revenue	\$ 2,451	\$ 649	\$ 3,000	\$ 1,000
<b>Total Operating and Capital Revenues</b>	<b>2,451</b>	<b>649</b>	<b>3,000</b>	<b>1,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,451</b>	<b>\$ 649</b>	<b>\$ 3,000</b>	<b>\$ 1,000</b>
<b>EXPENDITURES</b>				
Operating				
Professional & Technical	32,800	10,933	-	-
<b>Total Operating Expenses</b>	<b>32,800</b>	<b>10,933</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,800</b>	<b>\$ 10,933</b>	<b>\$ -</b>	<b>\$ -</b>
Downtown Redevelopment Net Revenue	(30,349)	(10,284)	3,000	1,000
Beginning Fund Balance	134,106	103,757	103,757	93,473
<b>Ending Fund Balance</b>	<b>\$ 103,757</b>	<b>\$ 93,473</b>	<b>\$ 106,757</b>	<b>\$ 94,473</b>





# RDA-East Side Redevelopment Agency Fund

## FUND SUMMARY

The East Side RDA fund (also known as the East Main RDA fund) was created to account for the revenues and expenditures for the East Main RDA project area created December 1992. The goal of the East Main RDA project area is to incentivize the commercial and industrial development of several blocks along Main Street in American Fork where conditions of blight were determined to be present. The fund will continue to receive “haircut” monies until 2025.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Tax Increment	\$ 5,114	\$ -	\$ 1,700	\$ -
Haircut-East Side	45,071	42,533	4,003	44,081
Interest Earnings	763	457	360	763
<b>Total Operating and Capital Revenues</b>	<b>50,948</b>	<b>42,990</b>	<b>6,063</b>	<b>44,844</b>
<b>TOTAL REVENUES</b>	<b>\$ 50,948</b>	<b>\$ 42,990</b>	<b>\$ 6,063</b>	<b>\$ 44,844</b>
<b>EXPENDITURES</b>				
<b>Transfers Out</b>				
Transfer to General Fund	-	-	42,403	-
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>42,403</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,403</b>	<b>\$ -</b>
East Side RDA Fund Net Revenue	50,948	42,990	(36,340)	44,844
Beginning Fund Balance	140	51,088	51,088	94,078
<b>Ending Fund Balance</b>	<b>\$ 51,088</b>	<b>\$ 94,078</b>	<b>\$ 14,748</b>	<b>\$ 138,922</b>





# RDA-Business Park Redevelopment Fund

## FUND SUMMARY

The Business Park RDA fund (also known as the North Valley RDA fund) was created to account for the revenues and expenditures of the North Valley RDA Project Area created September 1987. The goal of the North Valley RDA project area is to incentivize the commercial and industrial development along I-15 in American Fork. The fund will receive tax increment revenue through fiscal year 2019, and haircut monies through fiscal year 2026.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Tax Increment	\$ 20,444	\$ 3,937	\$ -	\$ -
Haircut	325,071	300,680	312,101	320,943
Interest Earnings	33,798	12,561	20,634	33,798
<b>Total Operating and Capital Revenues</b>	<b>379,313</b>	<b>317,178</b>	<b>332,735</b>	<b>354,741</b>
<b>TOTAL REVENUES</b>	<b>\$ 379,313</b>	<b>\$ 317,178</b>	<b>\$ 332,735</b>	<b>\$ 354,741</b>
<b>EXPENDITURES</b>				
<b>Operating and Capital Revenues</b>				
Haircut Expenditures	-	-	332,735	354,741
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>332,735</b>	<b>354,741</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 332,735</b>	<b>\$ 354,741</b>
Business Park RDA Fund Net Revenue	379,313	317,178	-	-
Beginning Fund Balance	1,697,998	2,077,311	2,077,311	2,394,489
<b>Ending Fund Balance</b>	<b>\$ 2,077,311</b>	<b>\$ 2,394,489</b>	<b>\$ 2,077,311</b>	<b>\$ 2,394,489</b>





# EDA-Egg Farm Economic Development Area

## FUND SUMMARY

The Egg Farm EDA Fund was created to account for the revenues and expenditures of the Egg Farm EDA project area created in September 2000. The goal of the Egg Farm EDA project area is to incentivize the commercial and industrial development of a former chicken farm in American Fork City. The fund will receive tax increment revenue through fiscal year 2028, depending on when minimum tax increment levels are reached. It is important to note that 20 percent of tax increment received must go towards affordable housing projects in the state of Utah.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Tax Increment	\$ 716,387	\$ 791,539	\$ 760,014	\$ 830,971
Tax Increment - Housing	179,097	197,885	190,003	207,743
Interest Earnings	48,111	14,696	20,000	20,000
<b>Total Operating and Capital Revenues</b>	<b>943,595</b>	<b>1,004,120</b>	<b>970,017</b>	<b>1,058,714</b>
<b>TOTAL REVENUES</b>	<b>\$ 943,595</b>	<b>\$ 1,004,120</b>	<b>\$ 970,017</b>	<b>\$ 1,058,714</b>
<b>EXPENDITURES</b>				
<b>Operating</b>				
Administrative Expenses	\$ 10,500	\$ 20,614	\$ 24,510	\$ 12,629
<b>Total Operating Expenses</b>	<b>10,500</b>	<b>20,614</b>	<b>24,510</b>	<b>12,629</b>
<b>Capital</b>				
Developer Reimbursement	474,253	291,273	291,273	-
860 E Reconstruction	52,993	447,007	447,007	-
Widening of 1500 South	-	5,270	8,500	-
Widening of Sam White Lane	-	201	1,103,313	1,643,786
<b>Total Capital Expenditures</b>	<b>527,246</b>	<b>743,751</b>	<b>1,850,093</b>	<b>1,643,786</b>
<b>Transfers Out</b>				
Transfer to General Fund	33,942	45,654	39,947	51,828
Transfer to Culinary Water Fund	-	1,628,069	1,628,069	204,965
<b>Total Transfers Out</b>	<b>33,942</b>	<b>1,673,723</b>	<b>1,668,016</b>	<b>256,793</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 571,688</b>	<b>\$ 2,438,088</b>	<b>\$ 3,542,619</b>	<b>\$ 1,913,208</b>
Egg Farm EDA Fund Net Revenue	371,907	(1,433,968)	(2,572,602)	(854,494)
Beginning Fund Balance	2,560,992	2,932,899	2,932,899	1,498,931
<b>Ending Fund Balance</b>	<b>\$ 2,932,899</b>	<b>\$ 1,498,931</b>	<b>\$ 360,297</b>	<b>\$ 644,437</b>
Fund Balance Restricted For:				
Administration	116,281	99,484	99,325	86,963
Affordable Housing	1,427,407	(2,777)	(10,659)	-
Developer Funded Infrastructure	(70,911)	-	-	-
Public Infrastructure	1,460,122	1,402,224	271,630	557,474
<b>Ending Fund Balance</b>	<b>\$ 2,932,899</b>	<b>\$ 1,498,931</b>	<b>\$ 360,296</b>	<b>\$ 644,437</b>





## CRA-Patriot Station Community Reinvestment Area

### FUND SUMMARY

The Patriot Station CRA Project Area Plan was drafted in October 2018 to define the method and means of transit oriented development (TOD) around the vicinity of the American Fork FrontRunner Station. Future development within the Project Area includes proposed high and medium density multi-family housing and the creation of space for offices and commercial businesses, including numerous infrastructure and improvements to capture the vision and density of the anticipated transit oriented development. As of May 5, 2020, the creation of the CRA has been put on hold pending approval by other taxing entities within the project area.

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>EXPENDITURES</b>				
<b>Operating</b>				
Administrative Expenses	\$ 23,000	\$ -	\$ -	\$ -
<b>Total Operating Expenses</b>	<b>23,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Patriot Station CRA Fund Net Revenue	(23,000)	-	-	-
Beginning Fund Balance	(145,699)	(168,699)	(168,699)	(168,699)
<b>Ending Fund Balance</b>	<b>\$ (168,699)</b>	<b>\$ (168,699)</b>	<b>\$ (168,699)</b>	<b>\$ (168,699)</b>

# Debt Service Funds





# Debt Service Fund

## FUND SUMMARY

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs for the governmental funds (excluding enterprise and internal service fund debt).

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Property Tax	\$ 784,125	\$ 760,393	\$ 760,393	\$ 583,638
PARC Tax Grant	350,000	350,000	350,000	350,000
Interest Earnings	13,877	2,835	17,875	17,875
<b>Total Operating and Capital Revenues</b>	<b>1,148,002</b>	<b>1,113,228</b>	<b>1,128,268</b>	<b>951,513</b>
<b>Transfers In</b>				
Transfer From Park Impact Fund	108,931	119,864	119,864	118,616
Transfer from Fire Impact Fees Fund	-	319,079	319,079	321,001
Transfer from Police Impact Fees Fund	-	261,064	261,064	262,637
<b>Total Transfers In</b>	<b>108,931</b>	<b>700,007</b>	<b>700,007</b>	<b>702,254</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,256,933</b>	<b>\$ 1,813,235</b>	<b>\$ 1,828,275</b>	<b>\$ 1,653,767</b>
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
2020 General Obligation Bonds	-	580,143	580,143	583,638
2018 Sales Tax Revenue Bonds	470,808	469,864	469,864	468,616
2014 General Obligation Bonds	599,027	-	-	-
2011 General Obligation Bonds	185,098	180,250	180,250	-
Trustee Fees	2,000	1,250	1,750	1,250
<b>Total Debt Service Expenditures</b>	<b>1,256,933</b>	<b>1,231,507</b>	<b>1,232,007</b>	<b>1,053,504</b>
<b>Transfers Out</b>				
Transfer to Capital Projects Fund	941,411	580,143	580,143	583,638
<b>Total Transfers Out</b>	<b>941,411</b>	<b>580,143</b>	<b>580,143</b>	<b>583,638</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,198,344</b>	<b>\$ 1,811,650</b>	<b>\$ 1,812,150</b>	<b>\$ 1,637,142</b>
Debt Service Fund Net Revenue	(941,411)	1,585	16,125	16,625
Beginning Fund Balance	1,292,791	351,380	351,380	352,965
<b>Ending Fund Balance</b>	<b>\$ 351,380</b>	<b>\$ 352,965</b>	<b>\$ 367,505</b>	<b>\$ 369,590</b>

# Capital Projects Funds





# General Capital Projects Fund

## FUND SUMMARY

The General Capital Projects Fund accounts for financial resources to be used for the acquisition of major capital facilities (other than those financed by enterprise or internal service fund activities). This fund does not account for projects accounted for with impact fees which are accounted for in separate impact fee funds.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Property Tax	\$ 525,000	\$ 500,000	\$ 500,000	\$ 500,000
Sales Tax	925,457	1,219,082	513,750	1,000,000
Class C Road Funds	1,225,753	1,055,097	1,080,000	1,100,208
Cemetery Lot Sales	40,000	33,600	40,000	40,000
Grants-PARC Tax	322,192	785,351	223,401	439,351
Grants-Utah County Recreation	14,256	-	-	-
Grants-MAG	-	371,000	5,573,925	1,651,000
Grants-Utah DOT	-	-	408,569	66,600
Capital Contributions	84,794	-	-	-
Interest Earnings	125,608	38,532	88,425	32,195
<b>Total Operating and Capital Revenues</b>	<b>3,263,060</b>	<b>4,002,662</b>	<b>8,428,070</b>	<b>4,829,354</b>
<b>Transfers In</b>				
Transfer From General Fund	848,102	663,917	634,706	320,912
Transfer From Fitness Center	123,279	45,720	65,720	50,000
Transfer From Debt Service Fund	941,411	580,143	580,143	583,638
<b>Total Transfers In</b>	<b>1,912,792</b>	<b>1,289,780</b>	<b>1,280,569</b>	<b>954,550</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,175,852</b>	<b>\$ 5,292,442</b>	<b>\$ 9,708,639</b>	<b>\$ 5,783,904</b>
<b>EXPENDITURES</b>				
<b>Capital Expenditures</b>				
<b>Police</b>				
Police Fences at Public Works Yard	-	40,000	40,000	-
<b>Total Police</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b>Streets</b>				
Pavement Management Plan	182,592	3,050,000	4,403,180	2,632,403
700 N Connection	21,483	3,253	1,651,000	1,651,000
ADA/Sidewalk Improvements	-	40,000	40,000	52,000
Safe Route to Schools	3,220	65,076	70,200	90,000
Transit Loop Feasibility	-	-	95,000	32,000
HAWK Pedestrian Crossing	-	-	-	11,000
Street Lighting Upgrades	-	23,319	50,000	100,000
<b>Total Streets</b>	<b>207,295</b>	<b>3,181,648</b>	<b>6,309,380</b>	<b>4,568,403</b>
<b>Cemetery</b>				
Expansion	-	-	40,000	40,000
Improvements	-	-	-	10,000
Wall Repair	-	20,000	-	10,000
<b>Total Cemetery</b>	<b>-</b>	<b>20,000</b>	<b>40,000</b>	<b>60,000</b>

(continued on next page)





# General Capital Projects Fund

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>EXPENDITURES</b>				
<b>Parks</b>				
Evergreen Park Irrigation	26,033	-	-	-
Country View Park Irrigation	-	10,000	10,000	-
Fox Hollow Subsidy	240,000	250,000	250,000	240,000
Utah County Grant-Art Dye Park	14,256	-	-	-
200 South Bike/Pedestrian Path	135,218	371,000	4,172,925	-
Trail Maintenance	-	-	3,000	6,800
Parking Lot Maintenance	-	-	15,000	15,000
Pickleball Resurfacing	-	-	5,500	5,750
Hindley Filter Relocation	-	9,900	13,500	-
Sprinkler Automation	-	101,500	101,500	-
Playground Replacement	-	-	-	100,000
Quail Cove Pavers	-	-	-	11,000
Sidewalk Replacement	-	-	-	6,000
Art Dye Park	-	-	-	60,000
Park Improvements	-	-	-	27,600
Dog Park	-	8,800	20,000	-
Boat Harbor Improvements	-	-	-	10,000
PARC-Art Dye Park	22,050	60,062	60,062	68,000
PARC-Meadowview Park	1,863	-	-	-
PARC-Picnic Tables, Trees, Cans	25,635	-	-	-
PARC-Rotary Park Pavillion	61,390	-	-	-
PARC-Rotary Backstop	92,671	(1,827)	-	-
PARC-Easton Dog Park	29,524	-	-	-
PARC-Hindley Park Parking Lot	41,138	1,822	64,612	-
PARC-Playground Equipment	78,884	-	-	190,351
PARC-Pool Shade Structure	24,800	-	-	-
PARC-Quail Cove Entrance	24,645	-	-	-
PARC-Quail Cove Restroom	-	100,000	100,000	-
PARC-Scoreboard Replacement	-	14,442	15,301	-
PARC-Frontage Trail	-	-	-	90,000
PARC-Pool Features	-	-	-	32,000
PARC-Library Expansion	-	12,500	176,891	55,000
PARC-Library Balcony Arts	-	-	-	4,000
<b>Total Parks</b>	<b>818,107</b>	<b>938,199</b>	<b>5,008,291</b>	<b>921,501</b>
<b>Fitness Center</b>				
Raquetball Court Resurfacing	-	-	-	4,000
Facility Paint and Flooring	11,150	3,397	-	11,000
Roof Replacement	36,233	-	-	-
HVAC Units/Water Heater	-	20,000	20,000	-
LED Lighting Upgrades	11,945	-	-	-
Front Entry Remodel	-	-	80,000	-
Slide Repair	-	-	-	8,000

(continued on next page)



# General Capital Projects Fund

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>EXPENDITURES</b>				
<b>Fitness Center</b>				
Shade Structures	533	-	-	-
Security Upgrade	1,787	-	-	-
Pool Boiler	171,026	-	-	-
Pool Deck Resurfacing	-	-	-	12,000
Locker Room Flooring	-	-	-	15,000
Spin Room Improvements	-	18,000	18,000	-
Weight Room Expansion	-	27,720	27,720	-
<b>Total Fitness Center</b>	<b>232,674</b>	<b>69,117</b>	<b>145,720</b>	<b>50,000</b>
<b>Building &amp; Grounds</b>				
HVAC System Replacements	23,085	-	-	30,000
Fire Panel Replacements	-	47,915	40,000	-
Fire Station Flooring	-	25,675	20,000	-
Fire Station Bay Fans	-	40,000	50,000	-
Boiler Replacements	-	-	28,000	98,000
Electrical Transmitters	-	-	15,000	-
Library-Carpet Replacement	53,350	60,000	60,000	-
Lighting Upgrades	-	-	-	16,000
Legion Hall Renovations	-	-	-	20,000
Police Security Upgrades	-	-	-	10,000
Police Station Carpet	51,295	-	-	-
Truck Washout Extension	-	-	-	10,000
Administration Building Stairs	3,944	-	-	-
<b>Total Building &amp; Grounds</b>	<b>131,674</b>	<b>173,590</b>	<b>213,000</b>	<b>184,000</b>
<b>Other</b>				
Parade Float	8,812	-	-	-
<b>Total Other</b>	<b>8,812</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditures</b>	<b>1,398,562</b>	<b>4,422,554</b>	<b>11,756,391</b>	<b>5,783,904</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,398,562</b>	<b>\$ 4,422,554</b>	<b>\$ 11,756,391</b>	<b>\$ 5,783,904</b>
Debt Service Fund Net Revenue	3,777,290	869,888	(2,047,752)	-
Beginning Fund Balance	4,732,830	8,510,120	8,510,120	9,380,008
<b>Ending Fund Balance</b>	<b>\$ 8,510,120</b>	<b>\$ 9,380,008</b>	<b>\$ 6,462,368</b>	<b>\$ 9,380,008</b>



# Bond Capital Projects Fund

## FUND SUMMARY

The Bond Capital Projects Fund accounts for financial resources received by bond proceeds to be used for the acquisition of major capital facilities (other than those financed by enterprise or internal service fund activities).

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Bond Proceeds	\$ 8,665,261	\$ -	\$ -	\$ -
Interest Earnings	29,597	27,545	15,000	15,000
<b>Total Operating and Capital Revenues</b>	<b>8,694,858</b>	<b>27,545</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 8,694,858</b>	<b>\$ 27,545</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>EXPENDITURES</b>				
<b>Capital Expenditures</b>				
Fire Station 52	10,814	164,224	8,400,000	8,537,681
Art Dye Park-Phase I and II	2,601,170	-	-	-
Bond Cost of Issuance	63,895	-	-	-
<b>Total Capital Expenditures</b>	<b>2,675,879</b>	<b>164,224</b>	<b>8,400,000</b>	<b>8,537,681</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,675,879</b>	<b>\$ 164,224</b>	<b>\$ 8,400,000</b>	<b>\$ 8,537,681</b>
Debt Service Fund Net Revenue	6,018,979	(136,679)	(8,385,000)	(8,522,681)
Beginning Fund Balance	2,580,000	8,598,979	8,598,979	8,462,300
<b>Ending Fund Balance</b>	<b>\$ 8,598,979</b>	<b>\$ 8,462,300</b>	<b>\$ 213,979</b>	<b>\$ (60,381)</b>



# Capital Equipment Fund

## FUND SUMMARY

The capital equipment fund accounts for equipment purchases other than those purchased by enterprise or internal service fund activities.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Interest Earnings	24	-	-	-
Rebate	-	4,010	5,000	5,000
Grants	-	28,469	-	-
<b>Total Operating and Capital Revenues</b>	<b>24</b>	<b>32,479</b>	<b>5,000</b>	<b>5,000</b>
<b>Transfers In</b>				
Transfer From General Fund	276,062	270,525	296,699	321,360
Transfer From Fitness Center	20,336	11,487	6,100	30,000
<b>Total Transfers In</b>	<b>296,398</b>	<b>282,012</b>	<b>302,799</b>	<b>351,360</b>
<b>TOTAL REVENUES</b>	<b>\$ 296,422</b>	<b>\$ 314,491</b>	<b>\$ 307,799</b>	<b>\$ 356,360</b>
<b>EXPENDITURES</b>				
<b>Capital Expenditures</b>				
<b>Police</b>				
Equipment, Radios & Tasers	\$ 19,544	\$ 10,000	\$ 10,000	\$ 16,000
Storage Shed	52,550	-	-	-
Message Board & Trailer	-	15,000	15,000	-
Mobile Field Equipment	-	6,000	6,000	-
Daschcam Replacement	-	-	-	20,000
Radio Replacement	-	10,000	10,000	16,000
<b>Total Police</b>	<b>72,094</b>	<b>41,000</b>	<b>41,000</b>	<b>52,000</b>
<b>Fire</b>				
Tech/Rescue Equipment	19,879	8,467	10,000	20,000
Radio Replacement	-	-	12,695	-
Thermal Cameras	-	-	-	9,000
Dispatch Upgrades	-	2,305	2,305	-
X-Series 12 Lead Zolls	-	27,000	27,000	-
Burn Prop	-	-	-	10,000
Bobcat	-	14,619	-	-
<b>Total Fire</b>	<b>19,879</b>	<b>52,391</b>	<b>52,000</b>	<b>39,000</b>
<b>Parks</b>				
Mower Replacement	-	-	-	40,294
Snowplow/Salter	-	-	-	11,831
Playground Replacement	54,064	-	-	-
Park Furnishings	-	-	-	17,000
Dump Trailer	-	9,608	10,000	-
<b>Total Parks</b>	<b>54,064</b>	<b>9,608</b>	<b>10,000</b>	<b>69,125</b>

(continued on next page)



## Capital Equipment Fund

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Proposed 2021-22
<b>Streets</b>				
Trackhoe Lease	11,500	11,500	11,500	23,000
Backhoe Lease	7,250	-	-	-
Roller	163	-	-	80,000
Salter Racks	1,941	41,621	41,621	-
Loader	166,825	-	-	-
Backhoe	-	49,900	52,000	-
Chip Box	-	12,000	12,000	15,000
Mini-X	-	-	11,500	-
Other Equipment	-	-	11,500	-
<b>Total Streets</b>	<b>187,679</b>	<b>115,021</b>	<b>140,121</b>	<b>118,000</b>
<b>Cemetery</b>				
Backhoe Lease	8,519	8,079	8,079	9,620
Excavator Lease	8,716	8,405	8,409	9,500
Mower	-	-	-	14,115
<b>Total Cemetery</b>	<b>17,235</b>	<b>16,484</b>	<b>16,488</b>	<b>33,235</b>
<b>Fitness Center/Recreation</b>				
Gymnastics Floor	-	-	-	16,000
Pool Slide Replacement	-	-	-	9,000
Fitness Equipment	20,336	5,000	5,000	5,000
Camera Upgrades	-	987	1,100	-
Pitching Mounds/Utility Carts	-	13,850	-	-
Pool Cleaner	-	5,500	5,500	-
<b>Total Fitness Center/Recreation</b>	<b>20,336</b>	<b>25,337</b>	<b>11,600</b>	<b>30,000</b>
<b>Other</b>				
Engineering - Trimble GPS Unit	6,611	10,650	10,650	-
Library-Self Checkout Stations	-	44,000	44,000	-
Holiday Decorations	-	-	5,000	15,000
<b>Total Other</b>	<b>6,611</b>	<b>54,650</b>	<b>59,650</b>	<b>15,000</b>
<b>Total Capital Expenditures</b>	<b>377,898</b>	<b>314,491</b>	<b>330,859</b>	<b>356,360</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 377,898</b>	<b>\$ 314,491</b>	<b>\$ 330,859</b>	<b>\$ 356,360</b>
Capital Equipment Fund Net Revenue	(81,476)	-	(23,060)	-
Beginning Fund Balance	97,921	16,445	16,445	16,445
<b>Ending Fund Balance</b>	<b>\$ 16,445</b>	<b>\$ 16,445</b>	<b>\$ (6,615)</b>	<b>\$ 16,445</b>





# Park Impact Fees Fund

## FUND SUMMARY

The Park Impact Fee Fund accounts for fees assessed to property developers for new land or park space that must be acquired to maintain the established park land level of service as a result of growth due to new property development. Each impact fee type is separated into its own fund for greater tracking and accountability.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Impact Fees	\$ 2,478,170	\$ 2,745,795	\$ 2,700,000	\$ 1,700,000
Grants-MAG	-	-	44,000	592,000
Interest Earnings	102,937	29,797	120,000	30,000
<b>Total Operating and Capital Revenues</b>	<b>2,581,107</b>	<b>2,775,592</b>	<b>2,864,000</b>	<b>2,322,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,581,107</b>	<b>\$ 2,775,592</b>	<b>\$ 2,864,000</b>	<b>\$ 2,322,000</b>
<b>EXPENDITURES</b>				
<b>Operating</b>				
Professional and Technical	1,872	1,765	-	30,330
<b>Total Operating Expenditures</b>	<b>1,872</b>	<b>1,765</b>	<b>-</b>	<b>30,330</b>
<b>Capital</b>				
Art Dye Improvements	1,665,817	845,000	876,060	500,000
Art Dye Trail	-	-	44,000	637,000
Land Purchase-Parks Open Space	-	-	-	3,000,000
Trail Expansion	-	-	200,000	
Boat Harbor	1,355	-	-	
Developer Reimbursement	124,914	11,947	-	-
<b>Total Capital Expenditures</b>	<b>1,792,086</b>	<b>856,947</b>	<b>1,120,060</b>	<b>4,137,000</b>
<b>Transfers Out</b>				
Transfer to General Fund	290,633	-	-	-
Transfer to Debt Service Fund	108,931	119,864	119,864	118,616
<b>Total Transfers Out</b>	<b>399,564</b>	<b>119,864</b>	<b>119,864</b>	<b>118,616</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,193,522</b>	<b>\$ 978,576</b>	<b>\$ 1,239,924</b>	<b>\$ 4,285,946</b>
Park Impact Fee Fund Net Revenue	387,585	1,797,016	1,624,076	(1,963,946)
Beginning Fund Balance	5,110,379	5,497,964	5,497,964	7,294,980
<b>Ending Fund Balance</b>	<b>\$ 5,497,964</b>	<b>\$ 7,294,980</b>	<b>\$ 7,122,040</b>	<b>\$ 5,331,034</b>



# Road Impact Fees Fund

## FUND SUMMARY

The Road Impact Fee Fund accounts for fees assessed to property developers to reimburse the city for the cost of developing new system capacity that allows new development to occur and allows for transportation level of service to be maintained. Each impact fee type is separated into its own fund for greater tracking and accountability.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Impact Fees	\$ 2,707,289	\$ 2,577,360	\$ 2,577,360	\$ 2,000,000
Interest Earnings	114,392	37,121	120,000	35,000
<b>Total Operating and Capital Revenues</b>	<b>2,821,681</b>	<b>2,614,481</b>	<b>2,697,360</b>	<b>2,035,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,821,681</b>	<b>\$ 2,614,481</b>	<b>\$ 2,697,360</b>	<b>\$ 2,035,000</b>
<b>EXPENDITURES</b>				
<b>Operating</b>				
Professional and Technical	24,851	12,917	-	10,000
<b>Total Operating Expenditures</b>	<b>24,851</b>	<b>12,917</b>	<b>-</b>	<b>10,000</b>
<b>Capital</b>				
700 N Grant Match	-	-	272,000	272,000
200 S Design & Engineering	115,243	10,563	-	-
Traffic Signal-500 E Automall		227,505	325,000	-
Traffic Signal-620 S 600 E		15,840	325,000	279,634
Traffic Signal-900 W 500 N		325,000	325,000	-
Widening 300 N 1100 E	40,400	-	-	-
400 S Connection to 500 E	-	-	300,000	300,000
300 W Pacific Dr Improvements	-	-	58,787	850,000
300 N 600 E Intersection	-	24,000	300,000	-
36" Water line (Street Widening)	-	1,300,000	1,298,841	-
Developer Reimbursement	570,845	6,100,000	6,100,000	1,500,000
<b>Total Capital Expenditures</b>	<b>726,488</b>	<b>8,002,908</b>	<b>9,304,628</b>	<b>3,201,634</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 751,339</b>	<b>\$ 8,015,825</b>	<b>\$ 9,304,628</b>	<b>\$ 3,211,634</b>
Road Impact Fee Fund Net Revenue	2,070,342	(5,401,344)	(6,607,268)	(1,176,634)
Beginning Fund Balance	5,119,487	7,189,829	7,189,829	1,788,485
<b>Ending Fund Balance</b>	<b>\$ 7,189,829</b>	<b>\$ 1,788,485</b>	<b>\$ 582,561</b>	<b>\$ 611,851</b>



# Fire Impact Fees Fund

## FUND SUMMARY

The Fire Impact Fee Fund accounts for impact fees charged to new development to recover all or a portion of the costs of providing fire services to new development. Impact fees collected provide funding for essential public safety infrastructure needed by the City to handle the increase in calls that new growth will generate.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Impact Fees	\$ 448,324	\$ 389,092	\$ 210,000	\$ 250,000
Interest Earnings	25,409	8,096	20,000	7,500
<b>Total Operating and Capital Revenues</b>	<b>473,733</b>	<b>397,188</b>	<b>230,000</b>	<b>257,500</b>
<b>TOTAL REVENUES</b>	<b>\$ 473,733</b>	<b>\$ 397,188</b>	<b>\$ 230,000</b>	<b>\$ 257,500</b>
<b>EXPENDITURES</b>				
<b>Operating</b>				
Professional and Technical	1,147	4,288	-	10,000
<b>Total Operating Expenses</b>	<b>1,147</b>	<b>4,288</b>	<b>-</b>	<b>10,000</b>
<b>Capital</b>				
Developer Reimbursement	2,308	-	-	-
<b>Total Capital Expenses</b>	<b>2,308</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>				
Transfer to Debt Service Fund	-	319,079	-	321,001
Transfer to Fleet Capital Fund	123,856	212,323	212,323	212,323
<b>Total Transfers Out</b>	<b>123,856</b>	<b>531,402</b>	<b>212,323</b>	<b>533,324</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 127,311</b>	<b>\$ 535,690</b>	<b>\$ 212,323</b>	<b>\$ 543,324</b>
Fire Impact Fee Fund Net Revenue	346,422	(138,502)	17,677	(285,824)
Beginning Fund Balance	1,138,661	1,485,083	1,485,083	1,346,581
<b>Ending Fund Balance</b>	<b>\$ 1,485,083</b>	<b>\$ 1,346,581</b>	<b>\$ 1,502,760</b>	<b>\$ 1,060,757</b>





# Police Impact Fees Fund

## FUND SUMMARY

The Police Impact Fee Fund accounts for impact fees charged to new development to recover all or a portion of the costs of providing police services to new development. Impact fees collected provide funding for essential public safety infrastructure needed by the City to handle the increase in calls that new growth will generate.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Impact Fees	\$ 309,450	\$ 260,489	\$ 196,000	\$ 220,000
Interest Earnings	27,286	8,611	20,000	8,000
<b>Total Operating and Capital Revenues</b>	<b>336,736</b>	<b>269,100</b>	<b>216,000</b>	<b>228,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 336,736</b>	<b>\$ 269,100</b>	<b>\$ 216,000</b>	<b>\$ 228,000</b>
<b>EXPENDITURES</b>				
<b>Operating</b>				
Professional and Technical	2,997	2,288	-	46,000
<b>Total Operating Expenses</b>	<b>2,997</b>	<b>2,288</b>	<b>-</b>	<b>46,000</b>
<b>Capital</b>				
Police Shooting Range	-	-	-	165,000
Developer Reimbursement	6,814	-	-	-
<b>Total Capital Expenses</b>	<b>6,814</b>	<b>-</b>	<b>-</b>	<b>165,000</b>
<b>Transfers Out</b>				
Transfer to Debt Service Fund	-	261,064	-	262,637
<b>Total Transfers Out</b>	<b>-</b>	<b>261,064</b>	<b>-</b>	<b>262,637</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,811</b>	<b>\$ 263,352</b>	<b>\$ -</b>	<b>\$ 473,637</b>
Police Impact Fee Fund Net Revenue	326,925	5,748	216,000	(245,637)
Beginning Fund Balance	1,323,379	1,650,304	1,650,304	1,656,052
<b>Ending Fund Balance</b>	<b>\$ 1,650,304</b>	<b>\$ 1,656,052</b>	<b>\$ 1,866,304</b>	<b>\$ 1,410,415</b>







# Permanent Fund





# Perpetual Care Trust Fund

## FUND SUMMARY

The Perpetual Care Trust Fund is a permanent fund used to hold and manage funds for the purpose of maintenance and upkeep of the City's cemetery. Revenues come from sales of graves and interest earnings. Interest earned on idle funds is transferred to the general fund to offset upkeep of the cemetery.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Perpetual Care	\$ 21,400	\$ 20,100	\$ 26,000	\$ 26,000
Interest Earnings	6,781	2,158	9,000	2,000
Loan Payment-Lot Sales	26,250	21,750	32,500	32,500
<b>Total Operating and Capital Revenues</b>	<b>54,431</b>	<b>44,008</b>	<b>67,500</b>	<b>60,500</b>
<b>TOTAL REVENUES</b>	<b>\$ 54,431</b>	<b>\$ 44,008</b>	<b>\$ 67,500</b>	<b>\$ 60,500</b>
<b>EXPENSES</b>				
<b>Transfers Out</b>				
Transfer to General Fund	6,933	2,158	9,000	2,000
<b>Total Transfers Out</b>	<b>6,933</b>	<b>2,158</b>	<b>9,000</b>	<b>2,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,933</b>	<b>\$ 2,158</b>	<b>\$ 9,000</b>	<b>\$ 2,000</b>
Perpetual Care Trust Net Revenue	47,498	41,850	58,500	58,500
Beginning Fund Balance	783,560	831,058	831,058	872,908
<b>Ending Fund Balance</b>	<b>\$ 831,058</b>	<b>\$ 872,908</b>	<b>\$ 889,558</b>	<b>\$ 931,408</b>



# Proprietary Funds





## Public Works – Culinary & Pressurized Irrigation

### FUND SUMMARY

The Culinary and Secondary Irrigation water divisions provide the citizens of American Fork with clean water (for culinary purposes) and secondary irrigation water for outside water needs.

### DEPARTMENT ACCOMPLISHMENTS

- Repaired cracks on upper east tank.
- Completed water line project (State Street—300 West to 470 West).
- CDBG Phase 8 waterline replacement at Elm Street and 400 East.
- Replaced Spring line 16” High Density Polyethylene (HDPE) pipeline.

### DEPARTMENT GOALS

- Rehabilitate Hospital Well.
- Begin design for lower pressurized irrigation filter station.
- Pressurized irrigation metering project. (*Strategic Goal – Water Preservation*)

### DEPARTMENT OPERATING INDICATORS

Culinary and Secondary Water	2019	2020	2021
Waterline repairs	83	73	75 + 15 fire hydrant repairs
Work orders	2,950	2,742	3,200
Blue staking	5,845	5,817	9,500
Routine Sampling	400 (100% pass rate)	408	412 (100% pass rate)
Culinary water usage (yearly)	5,202 acre feet	5,541 acre feet	
Pressurized irrigation water usage (yearly)	7,372 acre feet	10,315 acre feet	



# Public Works - Culinary Water Fund

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Water Sales	\$ 3,934,147	\$ 4,461,437	\$ 4,461,000	\$ 4,465,000
CUP Water Fee	871,622	897,413	828,120	870,000
Connection Fee	217,783	259,303	195,700	205,000
Late Fee	106,245	172,104	150,000	157,500
Intergovernmental	194,130	56,878	-	250,000
Miscellaneous	29,822	39,235	40,000	37,725
Note Receivable	19,614	-	-	-
Water Rights Review	-	58,597	-	-
Interest Earnings	160,872	71,331	100,000	100,000
Developer Contributions	2,704,865	-	-	-
Loan Proceeds	-	12,750,000	23,721,767	7,015,000
<b>Total Operating and Capital Revenues</b>	<b>8,239,100</b>	<b>18,766,298</b>	<b>29,496,587</b>	<b>13,100,225</b>
<b>Transfers In</b>				
Transfer From Egg Farm EDA	-	1,628,069	1,628,069	204,965
<b>Total Transfers In</b>	<b>-</b>	<b>1,628,069</b>	<b>1,628,069</b>	<b>204,965</b>
<b>TOTAL REVENUES</b>	<b>\$ 8,239,100</b>	<b>\$ 20,394,367</b>	<b>\$ 31,124,656</b>	<b>\$ 13,305,190</b>
<b>EXPENSES</b>				
<b>Personnel</b>				
Salaries & Wages	\$ 211,095	\$ 336,667	\$ 354,278	\$ 366,730
Benefits	112,382	156,910	162,377	166,511
<b>Total Personnel Expenses</b>	<b>323,477</b>	<b>493,577</b>	<b>516,655</b>	<b>533,241</b>
<b>Operating</b>				
Subscriptions & Memberships	1,566	-	1,600	1,600
Education & Travel	2,597	880	4,150	4,550
Postage	11,999	13,056	16,000	16,000
Office Expense and Supplies	-	792	-	-
Equipment Supplies and Maintenance	15,178	20,327	15,000	15,000
Insurance	50,140	60,661	53,000	53,000
Utilities	149,857	178,449	200,000	200,000
Telephone	7,958	9,938	9,000	9,000
Professional and Technical	141,231	116,270	60,000	70,000
Clothing Allowance	1,048	1,000	1,400	1,400
Debris Hauling	1,652	3,499	5,000	5,000
Department Expense and Supplies	72,332	104,552	90,000	90,000
CUP-Water Assessment and Fees	572,294	769,825	805,000	805,000
Credit Card/Bank Processing Fees	29,808	35,804	32,000	32,000
No Fault Liability Claims	6,241	-	50,000	50,000
Land Lease	7,260	7,700	7,500	8,000

(continued on next page)

## DEPARTMENT BUDGET





# Public Works - Culinary Water Fund

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>EXPENSES</b>				
<b>Operating</b>				
Meter Replacement	210,390	318,305	318,305	150,000
Depreciation	978,376	980,000	-	1,000,000
Admin Charge-General Fund	426,475	473,721	473,721	429,007
Admin Charge-Broadband	2,610	2,627	2,627	2,913
Internal Charges-Fleet Operations	22,000	22,000	22,000	18,597
Internal Charges-Fleet Capital	-	-	-	125,000
Internal Charges-Technology	17,280	15,575	15,575	17,466
<b>Total Operating Expenses</b>	<b>2,728,292</b>	<b>3,134,981</b>	<b>2,181,878</b>	<b>3,103,533</b>
<b>Capital</b>				
Equipment	-	157,579	160,000	-
Backhoe Lease	6,500	6,500	-	26,500
Water Line Projects	25,953	316,327	377,000	1,182,613
Water Line Replacement	3,107	228,880	100,000	500,000
Water Line Replacement-CDBG	-	95,000	70,000	500,000
Large Meter Replacement	20,233	32,582	25,000	25,000
Meters-City Facilities	9,500	-	25,000	-
Meters-AMI Reading Equipment	-	-	-	840,000
Well Repairs	-	58,000	250,000	40,000
Fire Hydrants	29,278	35,000	40,000	40,000
Spring Line Replacement	-	335,000	600,000	-
36" Water Line Replacement	-	14,976,212	24,279,384	7,898,944
500 E-1100 E Utility Betterments	-	324,736	510,158	-
100 E Water Improvements	225	580,000	500,000	-
Upper Tank Rehabilitation	-	275,690	435,990	-
Country Club Well	-	50,000	-	260,000
Hospital Well	-	14,042	-	100,000
<b>Total Capital Expenses</b>	<b>94,796</b>	<b>17,485,548</b>	<b>27,372,532</b>	<b>11,413,057</b>
<b>Debt Service</b>				
2020 Waterline Bonds	-	-	161,000	119,573
2012 Water Revenue Bonds	14,606	51,252	51,252	52,257
Cost of Issuance	-	154,838	237,218	-
<b>Total Debt Service</b>	<b>14,606</b>	<b>206,090</b>	<b>449,470</b>	<b>171,830</b>
<b>TOTAL EXPENSES</b>	<b>\$ 3,161,171</b>	<b>\$ 21,320,196</b>	<b>\$ 30,520,535</b>	<b>\$ 15,221,661</b>
Culinary Water Fund Net Revenue	5,077,929	(925,829)	604,121	(1,916,471)
Beginning Available Fund Balance	10,370,210	15,448,139	15,448,139	14,522,310
<b>Ending Available Fund Balance</b>	<b>\$ 15,448,139</b>	<b>\$ 14,522,310</b>	<b>\$ 16,052,260</b>	<b>12,605,839</b>



## Public Works - Culinary Water Fund

### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Water Superintendent	0.50	0.50	0.70	0.20
Water System Lead Operator	0.50	0.50	0.70	0.20
Water System Technicians	1.50	2.00	2.80	0.80
Water System Specialist	0.50	0.50	0.70	0.20
Public Infrastructure Manager	0.25	0.25	0.25	-
Water Meter Specialist	2.00	1.00	1.00	-
<b>Total Culinary Water Positions</b>	<b>5.25</b>	<b>4.75</b>	<b>6.15</b>	<b>1.40</b>

### STAFFING NOTES

- 1) Culinary Water and Pressurized Irrigation - No new positions added. More Staff time is reallocated to culinary water to reflect winter closures of secondary irrigation.



# Culinary Water Impact Fees Fund

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Impact Fees	\$ 1,318,741	\$ 1,520,516	\$ 1,500,000	\$ 1,300,000
Interest Earnings	26,775	10,920	15,000	15,000
<b>Total Operating and Capital Revenues</b>	<b>1,345,516</b>	<b>1,531,436</b>	<b>1,515,000</b>	<b>1,315,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,345,516</b>	<b>\$ 1,531,436</b>	<b>\$ 1,515,000</b>	<b>\$ 1,315,000</b>
<b>EXPENSES</b>				
<b>Operating</b>				
Professional and Technical	9,327	2,060	-	29,172
<b>Total Operating Expenses</b>	<b>9,327</b>	<b>2,060</b>	<b>-</b>	<b>29,172</b>
<b>Capital</b>				
36" Water Line	-	-	3,628,488	5,009,017
Developer Reimbursement	417,145	2,586,203	2,586,203	500,000
<b>Total Capital Expenses</b>	<b>417,145</b>	<b>2,586,203</b>	<b>6,214,691</b>	<b>5,509,017</b>
<b>Debt Service</b>				
Loan Debt Service	-	-	-	677,578
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>677,578</b>
<b>TOTAL EXPENSES</b>	<b>\$ 426,472</b>	<b>\$ 2,588,263</b>	<b>\$ 6,214,691</b>	<b>6,215,767</b>
Culinary Water Impact Net Revenue	919,044	(1,056,827)	(4,699,691)	(4,900,767)
Beginning Fund Balance	995,729	1,914,773	1,914,773	857,946
<b>Ending Fund Balance</b>	<b>\$ 1,914,773</b>	<b>\$ 857,946</b>	<b>\$ (2,784,918)</b>	<b>(4,042,821)</b>





# Public Works - Pressurized Irrigation Fund

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Water Sales	\$ 2,769,010	\$ 2,839,372	\$ 2,748,813	\$ 2,887,000
Connection Fee	113,240	118,945	77,250	81,000
Interest Earnings	2,637	344	1,500	1,500
Grant Revenue	-	-	1,500,000	1,500,000
Developer Contributions	430,703	-	-	-
<b>Total Operating and Capital Revenues</b>	<b>3,315,590</b>	<b>2,958,661</b>	<b>4,327,563</b>	<b>4,469,500</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,315,590</b>	<b>\$ 2,958,661</b>	<b>\$ 4,327,563</b>	<b>\$ 4,469,500</b>
<b>EXPENSES</b>				
<b>Personnel</b>				
Salaries & Wages	210,019	158,469	151,451	173,508
Benefits	106,223	83,023	107,218	94,811
<b>Total Personnel Expenses</b>	<b>316,242</b>	<b>241,492</b>	<b>258,669</b>	<b>268,319</b>
<b>Operating</b>				
Postage	11,547	9,247	14,000	14,000
Equipment Supplies/Maintenance	21,250	-	50,000	50,000
Insurance	19,948	22,622	21,200	21,200
Professional and Technical	4,753	-	50,000	80,000
Clothing	600	750	600	600
Department Expense and Supplies	15,043	5,421	10,000	15,000
Credit Card/Bank Processing Fees	15,791	18,939	17,000	18,787
Depreciation	1,252,840	1,280,000	-	1,310,000
Admin Charge-General Fund	253,957	271,503	271,561	276,543
Admin Charge-Broadband	58	58	58	56
Internal Charges-Fleet Operations & Mainte	4,500	4,500	4,500	3,487
Internal Charges-Technology	9,876	10,425	10,425	12,316
<b>Total Operating Expenses</b>	<b>1,610,163</b>	<b>1,623,465</b>	<b>449,344</b>	<b>1,801,989</b>
<b>Capital</b>				
Equipment	-	118,184	120,000	-
PI Meters-City-wide	-	2,881	3,000,000	6,360,000
PI Meters-City Facilities	-	-	-	50,000
<b>Total Capital Expenses</b>	<b>-</b>	<b>121,065</b>	<b>3,120,000</b>	<b>6,410,000</b>
<b>Debt Service</b>				
2016 General Obligation Bonds	1,119,827	2,473,250	2,473,250	2,470,750
2015 General Obligation Bonds	215,494	513,038	513,038	515,438
Trustee Fees	1,000	1,000	1,000	1,000
<b>Total Debt Service</b>	<b>1,336,321</b>	<b>2,987,288</b>	<b>2,987,288</b>	<b>2,987,188</b>
<b>TOTAL EXPENSES</b>	<b>\$ 3,262,726</b>	<b>\$ 4,973,310</b>	<b>\$ 6,815,301</b>	<b>\$ 11,467,496</b>
Pressurized Irrigation Fund Net Revenue	52,864	(2,014,649)	(2,487,738)	(6,997,996)
Beginning Available Fund Balance	10,882,405	10,935,269	10,935,269	8,920,620
<b>Ending Available Fund Balance</b>	<b>\$ 10,935,269</b>	<b>\$ 8,920,620</b>	<b>\$ 8,447,531</b>	<b>1,922,624</b>



## Public Works - Pressurized Irrigation Fund

### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Water Superintendent	0.50	0.50	0.30	(0.20)
Water System Lead Operator	0.50	0.50	0.30	(0.20)
Water System Technicians	1.50	2.00	1.20	(0.80)
Water System Specialist	0.50	0.50	0.30	(0.20)
Public Infrastructure Manager	0.25	0.25	0.25	-
Conservation Enforcement	-	-	0.50	0.50
<b>Total Secondary Water Positions</b>	<b>3.25</b>	<b>3.75</b>	<b>2.85</b>	<b>(0.90)</b>

### STAFFING NOTES

- 1) Culinary Water and Pressurized Irrigation - No positions deleted. More Staff time is reallocated to culinary water to reflect winter closures of secondary irrigation.







## Secondary Water Impact Fees Fund

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Impact Fees	\$ 840,887	\$ 697,024	\$ 700,000	\$ 830,000
<b>Total Operating and Capital Revenues</b>	<b>840,887</b>	<b>697,024</b>	<b>700,000</b>	<b>830,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 840,887</b>	<b>\$ 697,024</b>	<b>\$ 700,000</b>	<b>\$ 830,000</b>
<b>EXPENSES</b>				
<b>Operating</b>				
Professional and Technical	8,699	2,132	-	26,998
<b>Total Operating Expenses</b>	<b>8,699</b>	<b>2,132</b>	<b>-</b>	<b>26,998</b>
<b>Capital</b>				
Water Recycling	-	23,722	2,000,000	1,987,058
Developer Reimbursement	130,603	650,000	650,000	500,000
<b>Total Capital Expenses</b>	<b>130,603</b>	<b>673,722</b>	<b>2,650,000</b>	<b>2,487,058</b>
<b>TOTAL EXPENSES</b>	<b>\$ 139,302</b>	<b>\$ 675,854</b>	<b>\$ 2,650,000</b>	<b>2,514,056</b>
Secondary Water Impact Net Revenue	701,585	21,170	(1,950,000)	(1,684,056)
Beginning Fund Balance	(15,392,521)	(14,690,936)	(14,690,936)	(14,669,766)
<b>Ending Fund Balance</b>	<b>\$ (14,690,936)</b>	<b>\$ (14,669,766)</b>	<b>\$ (16,640,936)</b>	<b>\$ (16,353,822)</b>



## Public Works – Sewer & Storm Drain

### FUND DESCRIPTION

The Sewer and Storm Drain divisions are responsible for the conveyance of sewage, and operation and maintenance of the storm sewer system.

### DEPARTMENT ACCOMPLISHMENTS

- Cleaned 135,550 feet of line.
- Televised 15,300 feet of line.
- Inspected and made as-built drawings for 221 sewer laterals.
- Sewer flows are down 25.632 million gallons, thereby saving about \$74,371, showing that infiltration program and slip lining programs are working. These numbers are especially impressive when considering the growth the city has experienced.
- There have been no back-ups on city sewer mains.
- Hauled off 695 tons of street sweepings and water leak debris from salt dome area.
- Cleared and cleaned over 1,000 feet of ditch lines.
- Cleaned and sampled 52 drainage boxes, sumps, and vaults.
- Trimmed and cleared over a quarter mile of river trees on 100 West 1500 South.
- The team also walked the river twice to clear trees and debris to prevent backups and cleaned the debris basin once.
- There was no river flooding.
- Removed trees from the middle of Storrs Avenue from 510 South to 650 South and had concrete installed to correct a pooling issue. The Streets Division tied it all together with new asphalt.
- Removed and replaced 300 feet of curb and gutter on Center Street and 100 South to fix a pooling issue. Removed trees from this location to stop the roots from lifting and breaking the concrete since the trees were deemed to be unsafe.
- Some SWPPP statistics:
  - IDDE inspections: 6
  - Correction actions issued: 239
  - High priority inspections: 48
  - SWPPP inspections: 888

### DEPARTMENT GOALS

- Continue pipe bursting from Pacific Dr to 400 N/400 W.
- Continue yearly slip lining projects.
- Clean 20 percent of American Fork outfalls (boxes that flow directly into the river).
- Add boxes and sumps to areas that have excessive pooling.



## Public Works – Sewer & Storm Drain

### DEPARTMENT OPERATING INDICATORS

Sewer and Storm Drain	2019	2020	201
Sewer line cleaning	207,330 feet	135,550 feet	176,320 feet
Sewer line camera	19,100 feet	15,300 feet	16,550 feet
Inspections on residential sewer laterals	253	221	242
Sewer main backups	1 (not city negligence)	0	0
Oversaw TSSD line cleaning	401,800 feet	385,900 feet	376,000 feet
TSSD line camera	67,493	65,440	63,300
SWPPP inspections	809	888	871
Parking lot inspections	128	145	137
City-owned building inspections/cleanings	24	24	24
Boxes and sumps cleaning	42	62	67





# Public Works - Sewer Fund

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Sewer Sales	\$ 5,720,343	\$ 5,887,065	\$ 5,345,916	\$ 5,610,750
Connection Fee	98,495	122,513	80,340	84,500
Interest Earnings	130,435	44,064	106,072	100,000
Developer Contributions	389,447	-	-	-
<b>Total Operating and Capital Revenues</b>	<b>6,338,720</b>	<b>6,053,642</b>	<b>5,532,328</b>	<b>5,795,250</b>
<b>TOTAL REVENUES</b>	<b>\$ 6,338,720</b>	<b>\$ 6,053,642</b>	<b>\$ 5,532,328</b>	<b>\$ 5,795,250</b>
<b>EXPENSES</b>				
<b>Personnel</b>				
Salaries & Wages	135,344	182,168	177,095	182,110
Benefits	82,126	97,476	103,480	97,374
<b>Total Personnel Expenses</b>	<b>217,470</b>	<b>279,644</b>	<b>280,575</b>	<b>279,484</b>
<b>Operating</b>				
Education & Travel	2,311	563	4,500	4,500
Postage	11,978	9,651	12,000	12,000
Equipment Supplies and Maintenance	2,754	1,701	15,000	15,000
Insurance	39,895	45,245	42,400	42,400
Telephone	4,129	4,881	4,200	4,200
Professional and Technical	11,634	1,720	25,000	25,000
Clothing	1,362	600	1,000	1,000
Debris Hauling	1,652	3,499	2,500	-
Department Expense and Supplies	17,507	6,799	2,500	2,500
Timpanogos Special Service District	3,099,205	2,409,356	3,100,000	3,100,000
Credit Card/Bank Processing Fees	30,669	36,881	32,000	32,000
No Fault Insurance Claims	4,179	-	15,000	-
Sewer System Maintenance	14,404	13,809	30,000	30,000
Depreciation	374,608	390,000	-	400,000
Trackhoe Lease	11,500	11,500	11,500	11,500
Admin Charge-General Fund	414,036	486,502	487,826	482,711
Admin Charge-Broadband	1,316	1,324	-	1,389
Internal Charges-Fleet Operations	30,000	30,000	30,000	23,246
Internal Charges-Fleet Capital	82,148	-	-	40,000
Internal Charges-Technology	11,358	10,125	10,125	11,882
<b>Total Operating Expenses</b>	<b>4,166,645</b>	<b>3,464,156</b>	<b>3,825,551</b>	<b>4,239,328</b>

(continued on next page)



## Public Works - Sewer Fund

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Capital</b>				
Sewer Lining	-	205,000	485,892	325,000
Sewer Bursting	-	4,499	500,000	550,000
450 W Upsizing	-	24,645	255,464	239,034
36" Water Line (Sewer Portion)	-	-	250,000	-
<b>Total Capital Expenses</b>	<b>-</b>	<b>234,144</b>	<b>1,491,356</b>	<b>1,114,034</b>
<b>TOTAL EXPENSES</b>	<b>\$ 4,384,115</b>	<b>\$ 3,977,944</b>	<b>\$ 5,597,482</b>	<b>\$ 5,632,846</b>
Sewer Fund Net Revenue	1,954,605	2,075,698	(65,154)	162,404
Beginning Available Fund Balance	6,234,225	8,188,830	8,188,830	10,264,528
<b>Ending Available Fund Balance</b>	<b>\$ 8,188,830</b>	<b>\$ 10,264,528</b>	<b>\$ 8,123,676</b>	<b>\$ 10,426,932</b>

### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Wastewater Superintendent	0.50	0.50	0.50	-
Wastewater Operator	1.00	0.50	0.50	-
Wastewater Maintenance Specialist	1.00	1.00	1.00	-
Technician	-	0.75	0.75	-
Public Infrastructure Manager	0.25	0.25	0.25	-
<b>Total Sewer Positions</b>	<b>2.75</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>







# Sewer Impact Fees Fund

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Impact Fees	\$ 443,545	\$ 512,975	\$ 510,000	\$ 400,000
Interest Earnings	26,891	8,561	21,774	21,774
<b>Total Operating and Capital Revenues</b>	<b>470,436</b>	<b>521,536</b>	<b>531,774</b>	<b>421,774</b>
<b>TOTAL REVENUES</b>	<b>\$ 470,436</b>	<b>\$ 521,536</b>	<b>\$ 531,774</b>	<b>\$ 421,774</b>
<b>EXPENSES</b>				
<b>Operating</b>				
Professional and Technical	4,724	5,073	-	28,963
<b>Total Operating Expenses</b>	<b>4,724</b>	<b>5,073</b>	<b>-</b>	<b>28,963</b>
<b>Capital</b>				
200 S Design and Engineering	39,861	26,747	8,575	-
450 W Upsizing	-	-	172,129	-
Developer Reimbursement	9,605	736,851	736,851	300,000
<b>Total Capital Expenses</b>	<b>49,466</b>	<b>763,598</b>	<b>917,555</b>	<b>300,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 54,190</b>	<b>\$ 768,671</b>	<b>\$ 917,555</b>	<b>328,963</b>
Sewer Impact Fee Fund Net Revenue	416,246	(247,135)	(385,781)	92,811
Beginning Fund Balance	1,243,467	1,659,713	1,659,713	1,412,578
<b>Ending Fund Balance</b>	<b>\$ 1,659,713</b>	<b>\$ 1,412,578</b>	<b>\$ 1,273,932</b>	<b>1,505,389</b>



# Public Works - Storm Drain Fund

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Storm Drain Fee	1,411,339	1,444,108	1,260,720	1,325,000
SWPPP Citations	14,710	29,521	-	34,500
Interest Earnings	43,878	14,415	34,500	-
Developer Contributions	291,710	-	-	-
<b>Total Operating and Capital Revenues</b>	<b>1,761,637</b>	<b>1,488,044</b>	<b>1,295,220</b>	<b>1,359,500</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,761,637</b>	<b>\$ 1,488,044</b>	<b>\$ 1,295,220</b>	<b>\$ 1,359,500</b>
<b>EXPENSES</b>				
<b>Personnel</b>				
Wages & Salaries	152,352	133,635	161,617	169,785
Benefits	82,655	76,275	104,753	92,694
<b>Total Personnel Expenses</b>	<b>235,007</b>	<b>209,910</b>	<b>266,370</b>	<b>262,479</b>
<b>Operating</b>				
Postage	11,306	9,311	12,000	12,000
Equipment Supplies/Maintenance	-	4,268	5,000	5,000
Insurance	44,882	45,245	47,700	47,700
Professional & Technical	12,463	8,844	30,000	30,000
Clothing	-	450	-	-
Debris Basin	-	6,000	5,000	7,500
Debris Hauling	-	-	1,000	56,000
Department Expense and Supplies	6,329	2,427	15,000	10,000
Credit Card/Bank Processing Fees	7,503	9,019	9,000	9,000
No Fault Insurance Claims	45,272	-	-	-
Curb and Gutter Repair	42,492	58,160	54,408	50,000
Depreciation	281,806	310,000	-	-
Backhoe Lease	11,000	-	-	-
Admin Charge-General Fund	266,169	290,124	290,124	296,049
Admin Charge-Broadband	-	-	-	56
Internal Charges-Fleet Operations	1,500	1,500	1,500	1,162
Internal Charges-Technology	7,577	10,125	10,125	11,882
<b>Total Operating Expenses</b>	<b>738,299</b>	<b>755,473</b>	<b>480,857</b>	<b>536,349</b>

(continued on next page)



## Public Works - Storm Drain Fund

### DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>Capital</b>				
Equipment	-	118,184	120,000	-
AF River Rehabilitation	-	68,564	611,325	211,325
Curb and Gutter Replacements	-	99,659	650,000	719,679
36" Water Line (SD Portion)	-	35,837	266,788	50,000
400 S at Orchard to 400 E	-	48,593	100,000	-
<b>Total Capital Expenses</b>	-	<b>370,837</b>	<b>1,748,113</b>	<b>981,004</b>
<b>TOTAL EXPENSES</b>	<b>\$ 973,306</b>	<b>\$ 1,336,220</b>	<b>\$ 2,495,340</b>	<b>\$ 1,779,832</b>
Storm Drain Fund Net Revenue	788,331	151,824	(1,200,120)	(420,332)
Beginning Available Fund Balance	2,033,594	2,821,925	2,821,925	2,973,749
<b>Ending Available Fund Balance</b>	<b>\$ 2,821,925</b>	<b>\$ 2,973,749</b>	<b>\$ 1,621,805</b>	<b>2,553,417</b>

### DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Adopted 2021-22	Increase (Decrease)
Wastewater Superintendent	0.50	0.50	0.50	-
Wastewater Operator	-	0.50	0.50	-
Stormwater Maintenance Specialist	1.00	1.00	1.00	-
Technician	1.00	0.25	0.25	-
Public Infrastructure Manager	0.25	0.25	0.25	-
<b>Total Storm Drain Positions</b>	<b>2.75</b>	<b>2.50</b>	<b>2.50</b>	<b>-</b>



# Storm Drain Impact Fees Fund

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Impact Fees	\$ 516,420	\$ 381,976	\$ 380,000	\$ 400,000
Interest Earnings	29,112	8,160	25,218	25,218
<b>Total Operating and Capital Revenues</b>	<b>545,532</b>	<b>390,136</b>	<b>405,218</b>	<b>425,218</b>
<b>TOTAL REVENUES</b>	<b>\$ 545,532</b>	<b>\$ 390,136</b>	<b>\$ 405,218</b>	<b>\$ 425,218</b>
<b>EXPENSES</b>				
<b>Operating</b>				
Professional and Technical	67,543	11,464	-	25,780
<b>Total Operating Expenses</b>	<b>67,543</b>	<b>11,464</b>	<b>-</b>	<b>25,780</b>
<b>Capital</b>				
200 S Design and Engineering	-	17,457	23,100	-
Developer Reimbursement	1,950	983,208	983,208	500,000
<b>Total Capital Expenses</b>	<b>1,950</b>	<b>1,000,665</b>	<b>1,006,308</b>	<b>500,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 69,493</b>	<b>\$ 1,012,129</b>	<b>\$ 1,006,308</b>	<b>525,780</b>
Storm Drain Impact Net Revenue	476,039	(621,993)	(601,090)	(100,562)
Beginning Fund Balance	1,338,964	1,815,003	1,815,003	1,193,010
<b>Ending Fund Balance</b>	<b>\$ 1,815,003</b>	<b>\$ 1,193,010</b>	<b>\$ 1,213,913</b>	<b>1,092,448</b>



# Sanitation & Recycling

## FUND SUMMARY

The Sanitation and Recycling fund is used to account for sanitation and recycling services provided to City residents. These services are provided by an outside contractor. However, the fund is charged for expenses related to billing customers for services provided, and administrative support of the fund.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Refuse Collection Fees	\$ 1,164,414	\$ 1,227,020	\$ 1,170,370	\$ 1,217,500
Recycling Fees	324,849	345,783	339,968	339,000
Miscellaneous	380	1,040	300	-
Interest Earnings	7,114	1,913	6,750	6,750
<b>Total Operating and Capital Revenues</b>	<b>1,496,757</b>	<b>1,575,756</b>	<b>1,517,388</b>	<b>1,563,250</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,496,757</b>	<b>\$ 1,575,756</b>	<b>\$ 1,517,388</b>	<b>\$ 1,563,250</b>
<b>EXPENSES</b>				
<b>Operating</b>				
Recycling Fees	250,917	328,110	330,000	323,909
Waste Disposal-First Can	583,690	538,242	540,000	560,706
Waste Disposal-Additional Can	72,456	98,774	100,000	89,109
Solid Waste/Tipping Fees	434,972	432,404	434,105	542,631
Professional and Technical	444	-	1,000	-
Credit Card/Bank Processing Fees	8,662	10,416	9,105	10,332
Postage	11,064	9,008	20,630	15,065
Miscellaneous	-	-	4,200	-
Bad Debt Expense	-	-	-	13,267
Admin Charge-General Fund	96,485	102,757	102,757	102,004
Internal Charges-Technology	2,872	6,532	6,532	7,862
<b>Total Operating Expenses</b>	<b>1,461,562</b>	<b>1,526,243</b>	<b>1,548,329</b>	<b>1,664,885</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,461,562</b>	<b>\$ 1,526,243</b>	<b>\$ 1,548,329</b>	<b>\$ 1,664,885</b>
Sanitation/Recycling Net Revenue	35,195	49,513	(30,941)	(101,635)
Beginning Fund Balance	327,127	362,322	362,322	411,835
<b>Ending Fund Balance</b>	<b>\$ 362,322</b>	<b>\$ 411,835</b>	<b>\$ 331,381</b>	<b>310,200</b>





## Broadband Fund

### FUND DESCRIPTION

The Broadband department is responsible for maintaining the remaining broadband system owned by the City. The Broadband fund operated in a deficit for a number of years, with the General Fund now subsidizing operations. The original broadband system was comprised of a residential network system that covered a large portion of the City. Over the past few years, the City has sold off major portions of the broadband system, including the residential internet section. The City is currently undertaking a feasibility study to determine future opportunities with the existing broadband infrastructure. The City has contractual obligations under lease agreements to maintain the system.

### DEPARTMENT ACCOMPLISHMENTS

- Completed a new fiber-optic cable route for the fitness center and cemetery departments. This new route will significantly increase network bandwidth, performance, and reliability.
- Processed over 2,500 blue stake locate tickets for all fiber-optic assets the city owns through Blue Stakes of Utah.
- Located and marked/updated over 1,400 blue stake locate tickets on our fiber-optic assets along the Interstate, railroad right-of-way from Salt Lake City to Spanish Fork and all cities and areas in-between.
- Entered into an agreement with T-Mobile to bring fiber-optic technology to Art Dye Park. The city owns all conduit and fiber, and T-Mobile paid all cost associated with installation, repair, and implementation.
- Relocated telecommunications facilities at Art Dye Park to allow for the construction of the new round-about at the park.
- Implemented a zoom meeting platform that was used for City Council Meeting as well as many committee meetings for department throughout the city due to the Pandemic.
- Rearranged and updated the city council chambers with social distancing measures to protect the city council, city staff, and residents.
- Procured and installed a new point of sale system and data plan at the American Fork boat harbor to improve the ability to accept credit card payments from patrons at the boat harbor.
- Completed over 30 relocation projects and lateral installation connections on our fiber-optic transport backbone from Salt Lake City to Spanish Fork.
- Completed a full audit of our fiber-optic cables and connections to all city buildings including fiber counts per building, testing of each fiber strand to ensure quality, and placement of new fiber where needed.
- Oversaw the installation and completion of a new air conditioning system in our network operations center.
- Moved our public works cell phone plans and services over to FirstNet through AT&T.
- Helped with the implementation of data plans through Verizon for our Fire Station 51 and the Cedar Hills Fire Department, boat harbor, and Art Dye Park.
- Implemented new servers for the entire city.
- Moved the city over to Microsoft Office 365.



## Broadband Fund

### DEPARTMENT GOALS

- Continue looking for ways to bring enhanced broadband connectivity to the residents and business of American Fork. (*Strategic Goal – Infrastructure Improvements*)
- Set up procedures for using the Meeting Owl Conference Platform for use in conference rooms for various meetings requiring some attendees a Videoconference Platform (i.e. Zoom, WebEx etc.).
- Decide on a new Voice Over IP Phone System and see it through to implementation.
- Look into Grant opportunities for Broadband and Information Technology projects.
- Find other options to increase revenues.
- Get the City's Technology Committee to full membership and take all technology systems and services through the committee.
- Put design standards in place for projects relating to our Fiber-Optic Network.
- Finish installation of our fiber network to Art Dye Park.
- Get all analog phone lines tested and improved for city alarm systems, elevator phones, and SCADA system.





# Broadband

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Leasing Fiber Lines	\$ 89,752	\$ 77,841	\$ 100,000	\$ 85,000
Administrative Charges	93,282	91,235	92,640	96,417
<b>Total Operating and Capital Revenues</b>	<b>183,034</b>	<b>169,076</b>	<b>192,640</b>	<b>181,417</b>
<b>Transfers In</b>				
Transfer From General Fund	318,214	251,945	316,376	224,624
Contribution from General Fund	-	21,051	25,451	20,322
<b>Total Transfers In</b>	<b>318,214</b>	<b>272,996</b>	<b>341,827</b>	<b>244,946</b>
<b>TOTAL REVENUES</b>	<b>\$ 501,248</b>	<b>\$ 442,072</b>	<b>\$ 534,467</b>	<b>\$ 426,363</b>
<b>EXPENSES</b>				
<b>Personnel</b>				
Wages & Salaries	163,092	173,141	169,208	180,143
Benefits	94,351	92,474	96,336	101,569
<b>Total Personnel Expenses</b>	<b>257,443</b>	<b>265,615</b>	<b>265,544</b>	<b>281,712</b>
<b>Operating</b>				
Utilities	326	297	500	500
Office Supplies	177	1,175	-	-
Equipment Maintenance Agreement	27	-	-	1,850
Insurance	18,819	22,622	18,780	18,780
Telephone	1,680	2,448	1,680	2,640
Professional & Technical	2,018	173	-	35,000
Pole Fees	23	18	50	50
Blue Stakes	9,405	6,084	7,000	9,600
Bandwidth for Connection	8,399	9,449	8,500	8,500
Uniform	200	200	200	200
Department Expense and Supplies	1,000	-	500	500
Depreciation	48,433	50,000	-	-
Broadband System	10,861	1,431	10,000	15,000
Admin Charge-General Fund	40,215	33,483	33,483	21,505
Internal Charges-Fleet Operations	2,500	1,800	1,800	1,395
Internal Charges-Technology	5,468	6,515	5,915	8,809
<b>Total Operating Expenses</b>	<b>149,551</b>	<b>135,695</b>	<b>88,408</b>	<b>124,329</b>
<b>Capital</b>				
Feasibility Study	146,487	-	135,064	-
OTDR Fiber Tester	-	19,711	20,000	-
<b>Total Capital Expenses</b>	<b>146,487</b>	<b>19,711</b>	<b>155,064</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>553,481</b>	<b>421,021</b>	<b>509,016</b>	<b>406,041</b>
Broadband Fund Net Revenue	(52,233)	21,051	25,451	20,322
Beginning Fund Balance	(2,049,610)	(2,101,843)	(2,101,843)	(2,080,792)
<b>Ending Fund Balance</b>	<b>\$ (2,101,843)</b>	<b>\$ (2,080,792)</b>	<b>\$ (2,076,392)</b>	<b>(2,060,470)</b>



# Broadband

## DEPARTMENT STAFFING

Full-time Equivalent Positions	FTE 2019-20	FTE 2020-21	Proposed 2021-22	Increase (Decrease)
Broadband/Technology Director	1.00	1.00	1.00	-
Fiber Optic Network Manager	1.00	1.00	1.00	-
<b>Total Broadband Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>



# Fleet Operations & Maintenance Fund

## FUND SUMMARY

The Fleet Operations and Maintenance fund accounts for maintenance and repair of the City's vehicles. The fund includes expenditures for vehicle maintenance, repair, and fuel. Revenue for the fund comes from charges to the departments that receive services from the fund.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Charges From General Fund	\$ 442,284	\$ 412,242	\$ 419,242	\$ 339,240
Charges From Fitness Center Fund	1,000	1,000	1,000	775
Charges From Culinary Water	22,000	22,000	22,000	18,597
Charges From Secondary Water	4,500	4,500	4,500	3,487
Charges From Sewer Fund	30,000	30,000	30,000	23,246
Charges From Storm Drain Fund	1,500	1,500	1,500	1,162
Charges From Broadband Fund	2,500	1,800	1,800	1,395
Interest Earnings	2,280	-	3,000	-
Miscellaneous	3,808	-	-	-
<b>Total Operating and Capital Revenues</b>	<b>509,872</b>	<b>473,042</b>	<b>483,042</b>	<b>387,902</b>
<b>Transfers In</b>				
Transfer From General Fund	-	-	4,800	-
<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>4,800</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 509,872</b>	<b>\$ 473,042</b>	<b>\$ 487,842</b>	<b>\$ 387,902</b>
<b>EXPENSES</b>				
<b>Operating</b>				
Vehicle Maintenance	301,860	340,242	345,042	357,800
Vehicle Repair	150,886	132,800	142,800	142,800
<b>Total Operating Expenses</b>	<b>452,746</b>	<b>473,042</b>	<b>487,842</b>	<b>500,600</b>
<b>TOTAL EXPENSES</b>	<b>\$ 452,746</b>	<b>\$ 473,042</b>	<b>\$ 487,842</b>	<b>\$ 500,600</b>
Fleet Operations Fund Net Revenue	57,126	-	-	(112,698)
Beginning Fund Balance	105,572	162,698	162,698	162,698
<b>Ending Fund Balance</b>	<b>\$ 162,698</b>	<b>\$ 162,698</b>	<b>\$ 162,698</b>	<b>50,000</b>





# Fleet Capital Fund

## FUND SUMMARY

The Fleet Capital fund accounts for the purchase and disposal of City vehicles. The fund includes not only the purchase of vehicles, but any associated lease payments on fleet vehicles.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenues</b>				
Charges From General Fund	\$ 820,029	\$ 891,684	\$ 891,763	\$ 1,005,588
Charges From Culinary Water	-	-	-	125,000
Charges From Sewer Fund	82,148	-	-	-
Capital Lease Proceeds	-	-	-	285,000
Sale of Capital Assets	12,448	13,312	-	20,000
Interest Earnings	634	-	-	-
Miscellaneous	-	10,333	-	-
<b>Total Operating and Capital Revenues</b>	<b>915,259</b>	<b>915,329</b>	<b>891,763</b>	<b>1,435,588</b>
<b>Transfers In</b>				
Transfer From General Fund	-	525,000	525,500	-
Transfer From Fire Impact Fee Fund	123,856	212,322	212,322	212,323
<b>Total Transfers In</b>	<b>123,856</b>	<b>737,322</b>	<b>737,822</b>	<b>212,323</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,039,115</b>	<b>\$ 1,652,651</b>	<b>\$ 1,629,585</b>	<b>\$ 1,647,911</b>
<b>EXPENSES</b>				
<b>Operating</b>				
Depreciation	892,420	-	-	-
<b>Total Operating Expenses</b>	<b>892,420</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>				
Police Vehicles and Upfitting	2,696	412,171	412,171	432,000
Fire Vehicles and Upfitting	4,918	63,419	45,000	334,000
Cemetery Vehicles	-	32,530	32,600	7,350
Parks Vehicles	-	227,500	227,500	7,350
Building Maintenance Vehicles	-	-	-	78,500
Streets Vehicles	-	-	-	63,800
Engineering Vehicles	-	43,309	43,300	5,000
Building Inspection Vehicles	-	39,708	35,000	80,000
Planning Vehicles	-	-	-	5,000
Culinary Water Vehicles	-	-	-	130,000
<b>Total Capital Expenses</b>	<b>7,614</b>	<b>818,637</b>	<b>795,571</b>	<b>1,143,000</b>
<b>Debt Service</b>				
Capital Lease-Principal	-	537,334	537,334	593,459
Capital Lease-Interest	42,045	54,680	54,680	58,452
<b>Total Debt Service Expenses</b>	<b>42,045</b>	<b>592,014</b>	<b>592,014</b>	<b>651,911</b>
<b>TOTAL EXPENSES</b>	<b>\$ 942,079</b>	<b>\$ 1,410,651</b>	<b>\$ 1,387,585</b>	<b>\$ 1,794,911</b>



## Fleet Capital Fund

Fleet Capital Fund Net Revenue	97,036	242,000	242,000	(147,000)
Beginning Fund Balance	(28,115)	68,921	68,921	310,921
<b>Ending Fund Balance</b>	<b>\$ 68,921</b>	<b>\$ 310,921</b>	<b>310,921</b>	<b>163,921</b>





# Information Technology Fund

## FUND SUMMARY

The Information technology department oversees and is responsible for all technology-related aspects of the City. The City's information technology contractor works with all departments of the City to provide IT services including networking services, computer needs, peripheral devices, telephones, network security, servers, troubleshooting and support, and software support. The information technology department is outsourced, but is overseen by the Broadband (Information Technology) department. This was a department of the general fund prior to FY2020.

## DEPARTMENT BUDGET

Description	Actual 2019-20	Estimated 2020-21	Approved 2020-21	Adopted 2021-22
<b>REVENUES</b>				
<b>Operating and Capital Revenue</b>				
Charges From General Fund	\$ 439,734	\$ 373,510	\$ 386,272	\$ 438,210
Charges From Fitness Center Fund	23,873	16,819	16,819	23,242
Charges From Culinary Water	17,280	15,575	15,575	17,466
Charges From Secondary Water	9,876	10,425	10,425	12,316
Charges From Sewer Fund	11,358	10,125	10,125	11,882
Charges From Storm Drain Fund	7,577	10,125	10,125	11,882
Charges From Sanitation Fund	2,872	6,532	6,532	7,862
Charges From Broadband Fund	5,468	6,515	6,515	8,809
Interest Earnings	803	183	-	-
<b>Total Operating and Capital Revenue</b>	<b>518,841</b>	<b>449,809</b>	<b>462,388</b>	<b>531,669</b>
<b>Transfers In</b>				
Transfers from General Fund	-	451,000	451,000	-
<b>Total Transfers In</b>	<b>-</b>	<b>451,000</b>	<b>451,000</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 518,841</b>	<b>\$ 900,809</b>	<b>\$ 913,388</b>	<b>\$ 531,669</b>
<b>EXPENSES</b>				
<b>Operating</b>				
Contracted IT Support	48,408	59,063	65,000	65,000
Software Maintenance	60,223	77,547	112,186	91,500
Software Renewals	57,962	138,425	170,392	233,069
Telephone System	47,239	41,954	48,000	48,000
Admin Charge-Broadband	44,100	44,100	44,100	44,100
<b>Total Operating Expenses</b>	<b>257,932</b>	<b>361,089</b>	<b>439,678</b>	<b>481,669</b>
<b>Capital</b>				
Hardware Purchases	100,455	92,930	59,309	100,000
Software Purchases	27,645	446,790	457,719	20,000
<b>Total Capital Expenses</b>	<b>128,100</b>	<b>539,720</b>	<b>517,028</b>	<b>120,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 386,032</b>	<b>\$ 900,809</b>	<b>\$ 956,706</b>	<b>\$ 601,669</b>
Information Technology Net Revenue	132,809	-	(43,318)	(70,000)
Beginning Fund Balance	-	132,809	132,809	132,809
<b>Ending Fund Balance</b>	<b>\$ 132,809</b>	<b>132,809</b>	<b>89,491</b>	<b>62,809</b>

# Capital Investments



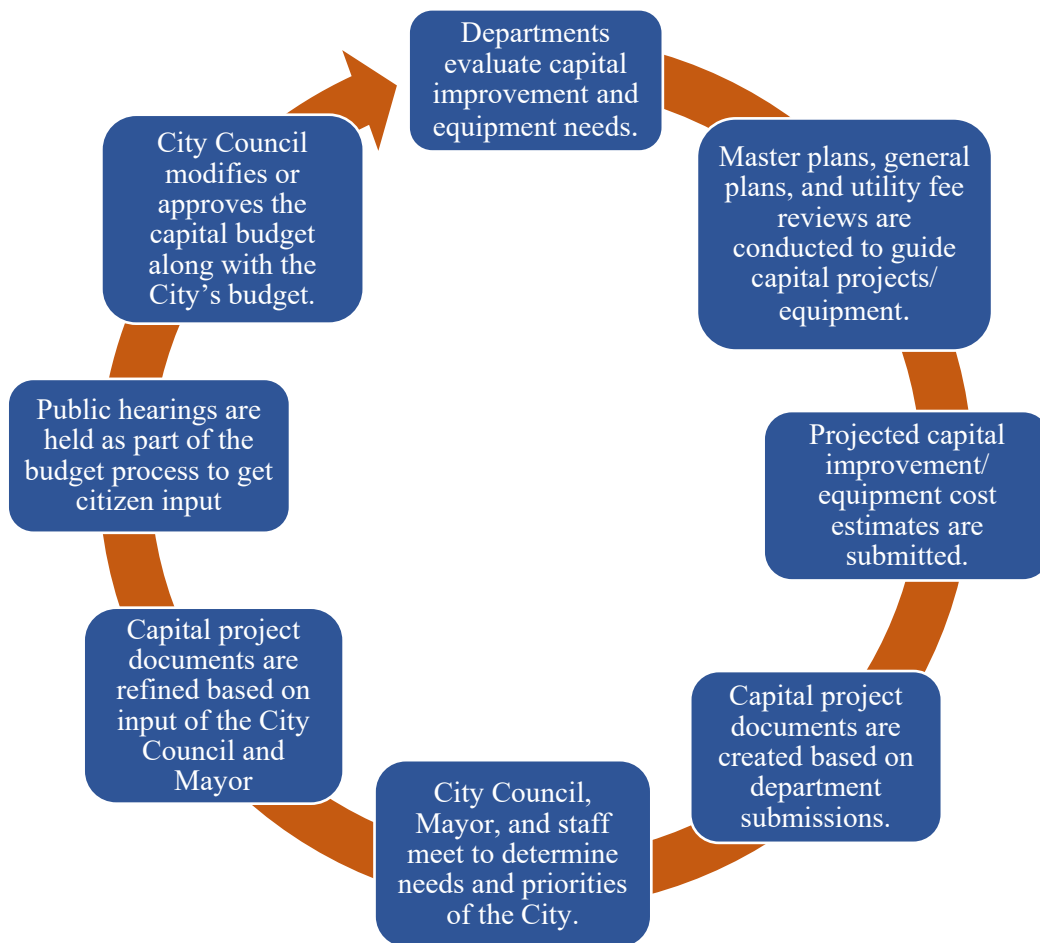


## Capital Projects Overview

A capital project is a new construction, expansion, renovation, or replacement project for an existing facility or new facilities. It is a project that helps maintain or improve a City asset, often called infrastructure. The capital project section also includes major equipment purchases and leases. The capitalization threshold for City assets, both capital assets and equipment, is \$5,000. As a general rule, the Capital Project funds include projects \$50,000 or greater. However, the City has elected to include all equipment leases in capital equipment for greater accountability and tracking. In addition, multi-year projects under \$50,000 may be included in the capital project funds to ensure funds are available in subsequent periods.

### CAPITAL BUDGET PROCESS

The City views itself as primarily a service organization. As such, the City continually seeks a balance between maintaining operational needs and seeking remedies to cover expenses for needed infrastructure, aging fleet, and equipment. During the budget process, departments submit reasonable goals for capital requests that balance the need to purchase equipment or construct capital projects, while also being realistic about the City's ability to meet all requested capital needs with the available funding resources.







## Capital Projects Overview

### PLANS AND STUDIES

The following plans and studies guide the City in setting capital improvement/equipment budgets whether through funding options or through plans setting construction standard, sites, and projects. The City's plans and studies include:

<i>Plan</i>	<i>Description</i>
<i>Transportation Element of the General Plan</i>	Roadway element for automobile travel.
<i>Bicycle and Pedestrian Element of the General Plan</i>	Plan for all non-motorized transportation and public transit.
<i>Main Street Vision</i>	Vision study that is intended to be the foundation for City ordinances and policies to support the revitalization of the downtown area.
<i>Water Systems Component of the General Plan</i>	Master plan for culinary water and pressurized irrigation systems.
<i>Sewer Systems Element of the General Plan</i>	Master plan for sanitary sewer systems.
<i>Storm Drain Element of the General Plan</i>	Master plan for storm drain systems.
<i>Parks, Trails, and Open Space Element of the General Plan</i>	Defines the acceptable level of park and open space facilities in the City.
<i>Land Use Element of the General Plan</i>	Defines the City's plan for the acceptable land use patterns of the City and guides the City's zoning decisions.
<i>Rate Studies</i>	Analysis conducted to determine the correct user charges for City-provided services. This includes water, secondary irrigation, sewer, and storm drain.
<i>Capital Facility Plans</i>	Analysis outlining the capital facilities necessary to accommodate growth. This can be in the area of utilities, transportation, police, fire, or parks.
<i>Impact Fee Studies</i>	Analysis conducted to determine the amount of "impact" from new growth on existing or projected systems. Uses the Capital Facility Plan as a guide.
<i>Regional Planning Documents</i>	Planning documents provided by MAG (Mountainland Association of Governments) developed to provide a cohesive regional plan.

Priority capital projects and improvements are those that:

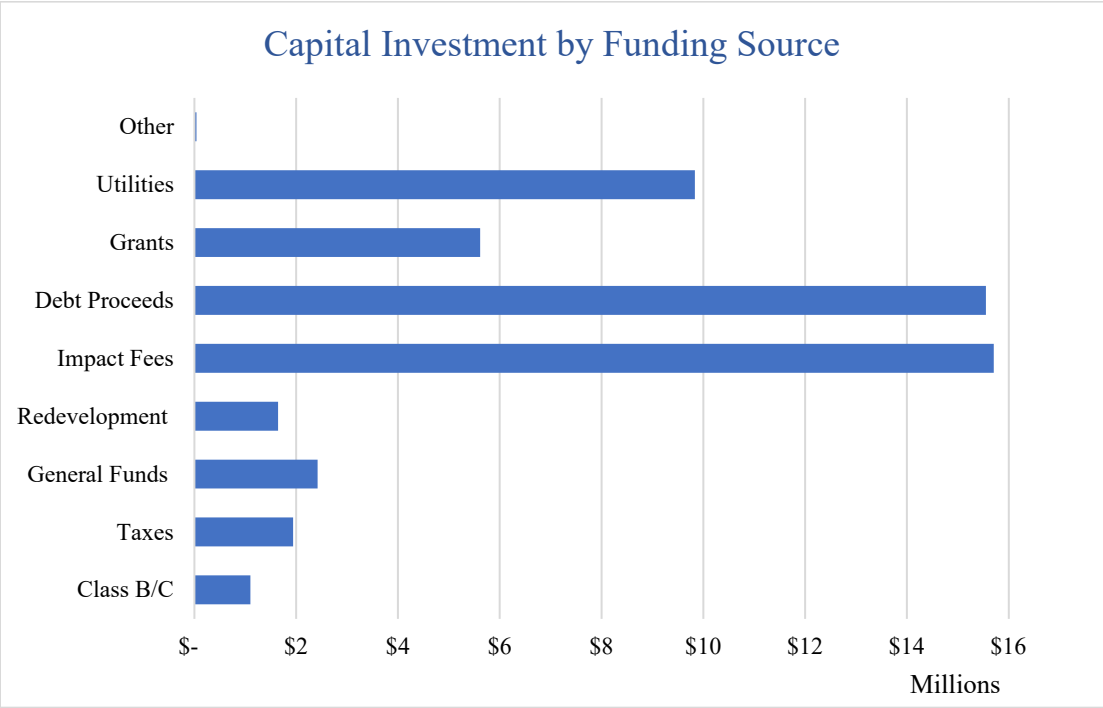
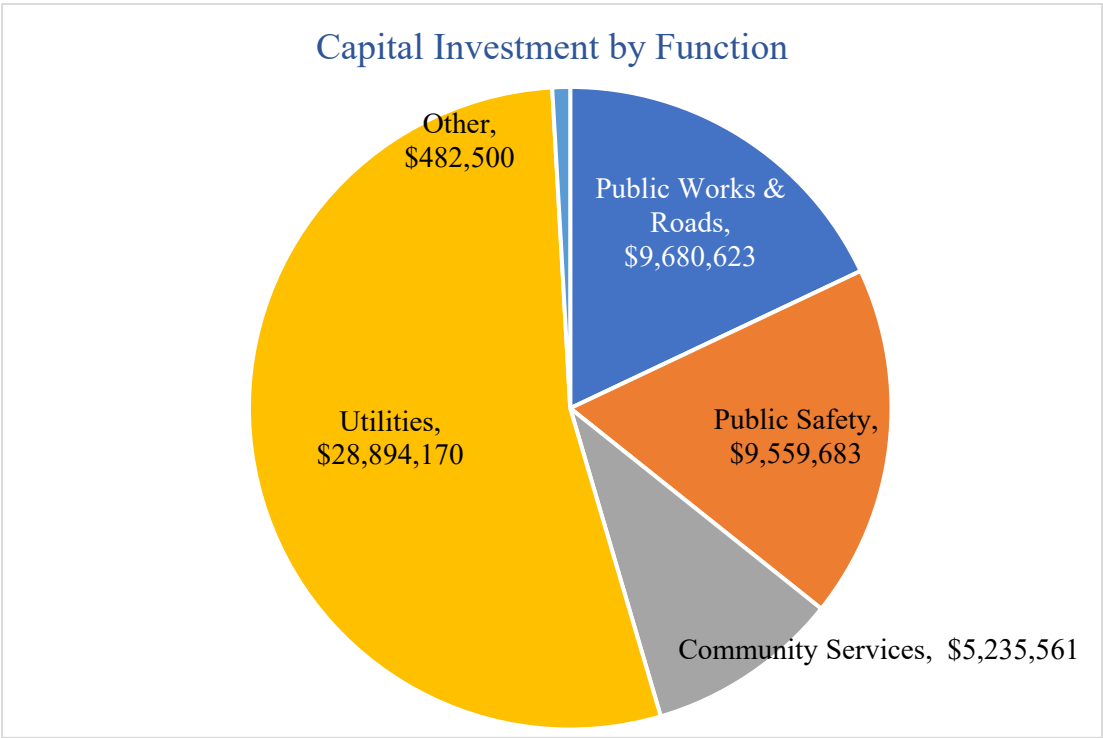
1. Have their own funding source.
2. Remedy safety issues.
3. Are necessary for the continuation of the City's core services.



# Capital Projects Overview

## CAPITAL PROJECT FUNDING SOURCES AND USES

City-wide capital project funding is shown in the following table and graph:





## Capital Projects Overview

### FISCAL YEAR 2021 CAPITAL PROJECTS

Total Capital projects proposed for fiscal year 2021-2022 totals \$53,852,537. Significant recommended projects (greater than \$1,000,000) are as follows:

- **36" Water Line Replacement—\$12,907,961**— This project replaces and upsizes aging pipes to 36 inches as well as bringing culinary water to the southern portion of the City. Work includes installing new and existing culinary service connections and fire hydrants to the new 36" pipe. Total project costs are \$25.9 million and is funded through a revenue bond and impact fees.
- **Infrastructure Management Plan/Road Repairs—\$4,685,106**— The city developed a 5-year comprehensive infrastructure plan to address not only the road repairs, but the infrastructure underneath the roads for a more holistic and cost-effective approach. Total funding of \$2.6 million from Class B/C Funds, \$.25 transportation sales tax, and appropriated general property tax dedicated to road improvements are proposed for fiscal year 2022. Of the \$2 million remaining budget, \$1.2 million is dedicated to water line improvements, \$719,679 is appropriated for storm drain improvements, and \$161,600 is earmarked for sidewalk improvements.
- **700 North Connection – \$1,923,000** - This project constructs 700 North between 100 East and 200 East to complete a regional east and west connection. Most of the funding for this project is through federal fund through Mountainland Association of Governments, with matching portions from Utah Department of Transportation and road impact fees.
- **Sam White Lane Widening—\$1,643,786**— The Egg Farm EDA Project Area was created with the intent of incentivizing commercial development in American Fork City. The financing of infrastructure improvements, including road widening, has spurred the development of the North Pointe Business Park, which has housed some of the first high-tech businesses in northern Utah County. Sam White Land widening is funded through tax increment revenues.
- **Open Space Land Purchase—\$3,000,000**—American Fork has seen unprecedented growth in the southern part of the City. To preserve open space and create park facilities for that part of town, City Council has prioritized land purchase in fiscal year 2021-2022 before most of the area is developed for residential and commercial use. Funding is provided by impact fees.
- **Fire Station 52—\$8,537,683**—This is for a second fire station and police shooting range in the northeast quadrant of the City. General obligation bonds were issued May 2020 to finance the construction. Site selection and architectural/engineering work is ongoing, and construction is anticipated to be completed summer of 2022.
- **Pressurized Irrigation Meters—\$7,200,000**—In an effort to promote water conservation and comply with State mandates, this multi-year project installs pressurized irrigation meters throughout the City with AMI (advanced metering infrastructure) end points. A grant was secured through the Bureau of Reclamation in the amount of \$1,500,000, with the remaining funding from secondary irrigation. Total project costs are still being estimated. The appropriation for fiscal year 2021-2022 will install two-thirds of the total meters and is anticipated to be completed by Spring of 2023.
- **Water Recycling—\$1,987,058**—This project is to perform a study and purchase land for increased pressurized irrigation capacity and water recycling for new growth in the south area of city.

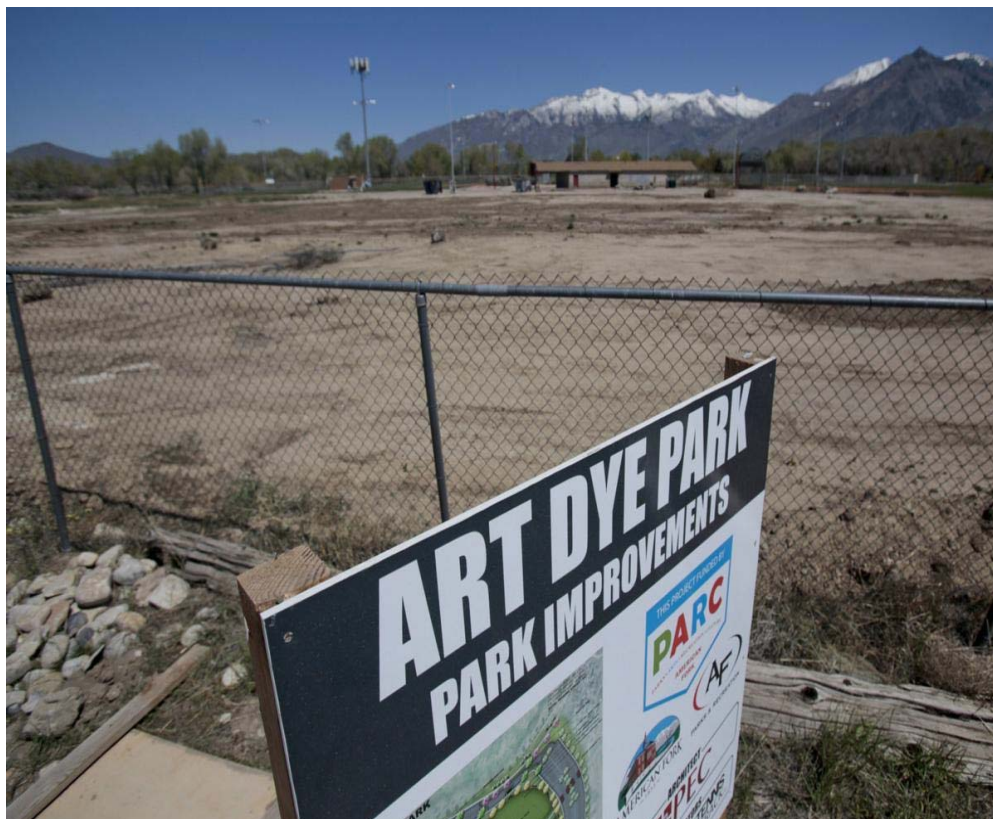


## Capital Projects Overview

### SIGNIFICANT CAPITAL PROJECT CHALLENGES

The City has identified several significant capital project issues that will affect the City in upcoming years:

- **Insufficient funding for Road Repairs**—Dedicated funding sources including transportation sales tax, Class C road funds, and discretionary property tax are used to fund \$2.6 million in road repairs per year as part of the infrastructure improvement plan. The public works department has identified \$3.7 million in repairs per year, leaving an annual shortfall of \$1.1 million. Despite the shortfall, the city has strategically planned improvements to match the resources available until a new funding source is secured.
- **Funding for a Citywide Vehicle Replacement Program**—Although the City has invested significant funding in fleet replacement in the last several years, fleet continues to rapidly age and requires increasing maintenance. In addition, mission critical services (such as Public Safety) rely on reliable vehicles. The City may use capital leases to update the City's fleet, however, future capital lease payments will be a future obligation to the City.
- **200 South Reconstruction/Expansion**—The City is currently redesigning 200 South, a key component of the City's Transit Oriented Development (TOD). The City's efforts to create a CRA (Community Reinvestment Area) to fund a portion of the road project has been deterred and other financing options are being evaluated. Road impact fees can also be used as a funding source. However, a portion may need to come out of the City's general resources.





# Capital Projects - General Capital Projects

## GOVERNMENTAL FUNDS

Department/Project	Funding 2021-22	Adopted 2021-22	Requested 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26
<b>Streets &amp; Public Works</b>						
Pavement Management Plan	Various	\$ 2,632,403	\$ 3,700,000	\$ 3,800,000	\$ 3,900,000	\$ 4,000,000
400 S Connection to 500 E*	Impact Fees	300,000	-	-	-	-
700 N Connection*	Grants	1,651,000	-	-	-	-
700 N Connection ROW*	Impact Fees	272,000	-	-	-	-
300 W Pacific Dr Improvements	Impact Fees	850,000	-	-	-	-
Traffic Signal-620 S 600 E*	Impact Fees	279,634	-	-	-	-
ADA/Sidewalk Improvements	General Funds	52,000	55,000	57,000	60,000	63,000
HAWK Advanced Detection Upgrade	General Funds	11,000	-	-	-	-
Safe Route to Schools	Grants	90,000	100,000	120,000	135,000	150,000
Transit Loop Feasibility*	Grants	32,000	-	-	-	-
Street Lighting Upgrades	General Funds	100,000	100,000	100,000	100,000	100,000
Sam White Lane Widening	Redevelopment	1,643,786	-	-	-	-
Storm Drain Pipe	Redevelopment	-	-	-	589,671	-
Public Works Building Design	Impact Fees	-	1,000,000	-	-	-
Developer Reimbursements	Impact Fees	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
<b>Total Streets &amp; Public Works</b>		9,413,823	6,455,000	5,577,000	6,284,671	5,813,000
<b>Cemetery</b>						
Pioneer Grove Road Improvements	General Funds	-	150,000	-	-	-
Cemetery Improvements	General Funds	10,000	-	-	-	-
Expansion Land Purchase	Perpetual Care	40,000	-	-	-	300,000
Wall Repair	General Funds	10,000	10,000	10,000	10,000	10,000
<b>Total Cemetery</b>		60,000	160,000	10,000	10,000	310,000





# Capital Projects - General Capital Projects

## GOVERNMENTAL FUNDS

Department/Project	Funding 2021-22	Adopted 2021-22	Requested 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26
<b>Parks</b>						
Fox Hollow Subsidy	General Funds	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Open Space Land Purchase	Impact Fees	3,000,000	-	-	-	-
Trail Maintenance	General Funds	6,800	7,000	7,000	7,000	7,000
Playground Replacement	General Funds	100,000	100,000	100,000	100,000	100,000
Parking Lot Maintenance	General Funds	15,000	15,000	15,000	15,000	15,000
Pickleball Resurfacing	General Funds	5,750	6,000	6,000	6,000	6,000
Hindley Filter Relocation	General Funds	-	14,000	14,500	15,000	15,500
Sprinkler Automation	General Funds	-	21,500	21,500	21,500	-
Quail Cove Pavers	General Funds	11,000	-	-	-	-
Centennial Swing Set	General Funds	-	10,000	-	-	-
Rotary Sidewalk Replacement	General Funds	6,000	6,500	7,000	-	-
Park Improvements	General Funds	27,600	-	-	-	-
Boat Harbor Improvements	General Funds	10,000	-	-	-	-
Art Dye Improvements	Impact Fees	500,000	-	-	-	-
Art Dye Resurface & Stripe Parking	General Funds	60,000	-	-	-	-
Art Dye Trail	Grants	592,000	-	-	-	-
Art Dye Trail	Impact Fees	45,000	-	-	-	-
PARC-Art Dye Park	PARC Tax	68,000	-	-	-	-
PARC-Playground Equipment	PARC Tax	190,351	-	-	-	-
PARC-Frontage Trail	PARC Tax	90,000	-	-	-	-
PARC-Pool Features	PARC Tax	32,000	-	-	-	-
PARC-Library Balcony Arts	PARC Tax	4,000	-	-	-	-
PARC-Library Expansion	PARC Tax	55,000	-	-	-	-
<b>Total Parks</b>		5,058,501	420,000	411,000	404,500	383,500

American Fork City Adopted Annual Budget Fiscal Year 2021-2022  
Capital Projects Plan



# Capital Projects - General Capital Projects

## GOVERNMENTAL FUNDS

Department/Project	Funding 2021-22	Adopted 2021-22	Requested 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26
<b>Fitness Center</b>						
Deck Drain Replacement	General Funds	\$ -	\$ 11,000	\$ -	\$ -	\$ -
Pool Deck Resurfacing	General Funds	12,000	-	-	-	-
Facility Paint and Flooring	General Funds	11,000	-	-	-	-
Pool & Spa Resurfacing	General Funds	-	-	150,000	-	-
Slide Repair	General Funds	8,000	-	-	-	-
Pool Boiler	General Funds	-	-	70,000	-	-
Bubble Replacement/Air Handler	General Funds	-	-	500,000	-	-
Fitness Center Roof	General Funds	-	-	90,000	90,000	-
Locker Room Improvements	General Funds	15,000	500,000	-	-	-
Raquetball Court Resurfacing	General Funds	4,000	-	-	-	-
Architect (Expansion)	General Funds	-	-	-	-	8,000,000
<b>Total Fitness Center</b>		50,000	511,000	810,000	90,000	8,000,000
<b>Building &amp; Grounds</b>						
HVAC System Replacements	General Funds	30,000	35,000	35,000	35,000	-
Flooring-Broadband	General Funds	-	-	8,000	-	-
City Hall Lighting Upgrades	General Funds	-	10,000	-	-	-
Fire Station Roof	General Funds	-	75,000	-	-	-
Library Lighting Upgrades	General Funds	16,000	-	-	-	-
Library Boiler Replacement	General Funds	70,000	70,000	-	-	-
Learning Center Renovation	General Funds	-	-	15,000	-	-
Legion Hall Renovations	General Funds	20,000	20,000	-	-	-
Public Works HVAC Replacement	General Funds	-	9,000	9,000	9,000	-
Public Works Truck Washout	General Funds	10,000	-	-	-	-
Public Works Boiler Replacement	General Funds	-	15,000	-	-	-
Public Works Lighting Upgrades	General Funds	-	10,000	10,000	-	-
Police Security Upgrades	General Funds	10,000	-	-	-	-



## Capital Projects - General Capital Projects

### GOVERNMENTAL FUNDS

Department/Project	Funding 2021-22	Adopted 2021-22	Requested 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26
<b>Building &amp; Grounds (continued)</b>						
Police Roof	General Funds	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Police Boiler Replacement	General Funds	28,000	70,000	70,000	-	-
Engineering Paint & Carpet	General Funds	-	20,000	-	-	-
Administration Paint & Carpet	General Funds	-	30,000	-	-	-
<b>Total Building &amp; Grounds</b>		184,000	454,000	237,000	134,000	-
<b>Other</b>						
Main Street Revitalization	Redevelopment	-	100,000	100,000	100,000	100,000
Courts Building	Impact Fees	-	500,000	10,000,000	-	-
Police Facility	Impact Fees	-	-	1,000,000	20,000,000	-
Police Shooting Range	Impact Fees	165,000	-	-	-	-
Fire-Station 52	Bonds	8,537,683	-	-	-	-
Fire-Station 53	Impact Fees	-	-	-	-	10,000,000
<b>Total Other</b>		8,702,683	600,000	11,100,000	20,100,000	10,100,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 23,469,007</b>	<b>\$ 8,600,000</b>	<b>\$ 18,145,000</b>	<b>\$ 27,023,171</b>	<b>\$ 24,606,500</b>

### ENTERPRISE FUNDS

Department/Project	Funding 2021-22	Adopted 2021-22	Requested 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26
<b>Culinary Water</b>						
36" Water Line Replacement	Bonds	\$ 7,015,000	\$ -	\$ -	\$ -	\$ -
36" Water Line Replacement	Impact Fees	5,009,017	-	-	-	-
36" Water Line Replacement	Culinary Water	883,944	-	-	-	-
New Culinary Well in TOD Area	Impact Fees	-	250,000	4,062,500	-	-
AMI Metering	Culinary Water	840,000	-	-	-	-
Rehab of Country Club Well	Culinary Water	260,000	-	-	-	-

American Fork City Adopted Annual Budget Fiscal Year 2021-2022  
Capital Projects Plan



# Capital Projects - General Capital Projects

## ENTERPRISE FUNDS

Department/Project	Funding 2021-22	Adopted 2021-22	Requested 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26
<b>Culinary Water (continued)</b>						
Rehab of Hospital well	Culinary Water	\$ 100,000	\$ 1,700,000	\$ -	\$ -	\$ -
Well Repairs	Culinary Water	40,000	-	-	-	-
Large Meter Replacement	Culinary Water	25,000	-	-	-	-
Fire Hydrants	Culinary Water	40,000	40,000	40,000	40,000	40,000
Annual CDBG Water Line Replacement	Culinary Water/	250,000	325,000	325,000	325,000	325,000
Annual CDBG Water Line Replacement	Grants	250,000	325,000	325,000	325,000	325,000
Annual Water Line Replacement	Culinary Water	500,000	500,000	500,000	500,000	500,000
Water Line Repairs	Culinary Water	1,182,613	150,000	150,000	150,000	150,000
Storage Bays for Yard	Culinary Water	-	1,000,000	-	-	-
Developer Reimbursement	Impact Fees	500,000	500,000	500,000	500,000	500,000
<b>Total Culinary Water</b>		16,895,574	4,790,000	5,902,500	1,840,000	1,840,000
<b>Secondary Irrigation</b>						
Filter Screens	Secondary	-	400,000	-	-	-
PI Meters for City Facilities	Secondary	50,000	50,000	50,000	50,000	50,000
PI Meters throughout City	Secondary	3,000,000	-	-	-	-
PI Meters throughout City	Grants	3,000,000	3,000,000	-	-	-
AMI Metering	Secondary	360,000	-	-	-	-
Lower Filter Station	Secondary	-	-	-	1,200,000	-
Water Recycling*	Impact Fees	1,987,058	-	-	-	-
Mitchell Springs Booster	Secondary	-	-	-	83,000	725,000
Developer Reimbursement	Impact Fees	500,000	500,000	500,000	500,000	500,000
<b>Total Secondary Irrigation</b>		8,897,058	3,950,000	550,000	1,833,000	1,275,000

American Fork City Adopted Annual Budget Fiscal Year 2021-2022  
Capital Projects Plan



# Capital Projects - General Capital Projects

## ENTERPRISE FUNDS

Department/Project	Funding 2021-22	Adopted 2021-22	Requested 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26
<b>Sewer</b>						
450 W Upsizing*		\$ 239,034	\$ -	\$ -	\$ -	\$ -
Annual Slip lining		325,000	350,000	375,000	400,000	425,000
Semi-annual Pipe Bursting		550,000	-	575,000	-	600,000
Developer Reimbursement		300,000	300,000	300,000	300,000	300,000
<b>Total Sewer</b>		1,414,034	650,000	1,250,000	700,000	1,325,000
<b>Storm Drains</b>						
Curb and Gutter Repairs		50,000	-	-	-	-
Curb and Gutter Replacement -Streets		719,679	700,000	700,000	700,000	700,000
36" storm drain 200 E 200 N		50,000	450,000	-	-	-
River Rehab Channel South Main St.		-	75,000	750,000	-	-
Storage Bays for Yard		-	-	1,000,000	-	-
AF River Rehabilitation*		211,325	600,000	-	-	-
Developer Reimbursement		500,000	500,000	500,000	500,000	500,000
<b>Total Storm Drains</b>		1,531,004	2,325,000	2,950,000	1,200,000	1,200,000
<b>TOTAL EXPENDITURES</b>		\$ 28,737,670	\$ 11,715,000	\$ 10,652,500	\$ 5,573,000	\$ 5,640,000
<b>TOTAL CITY-WIDE</b>		\$ 52,206,677	\$ 20,315,000	\$ 28,797,500	\$ 32,596,171	\$ 30,246,500



American Fork City Adopted Annual Budget Fiscal Year 2021-2022  
Capital Projects Plan



# Capital Projects - General Capital Projects

## PROJECT FUNDING

Description	Adopted 2021-22	Requested 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26
Class B & C Allotment	\$ 1,100,208	\$ 1,100,208	\$ 1,100,208	\$ 1,100,208	\$ 1,100,208
Sales Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Property Tax	500,000	500,000	500,000	500,000	500,000
General Funds	931,345	2,799,792	2,824,792	2,098,292	9,956,292
Redevelopment	1,643,786	100,000	100,000	689,671	100,000
Impact Fees	15,707,709	5,050,000	18,362,500	23,300,000	13,300,000
Debt Proceeds	15,552,683	-	-	-	-
Grants	5,615,000	3,425,000	445,000	460,000	475,000
Perpetual Care Funds	40,000	-	-	-	300,000
PARC Tax	439,351	-	-	-	-
Culinary Water	4,121,557	3,715,000	1,015,000	1,015,000	1,015,000
Secondary Irrigation	3,410,000	450,000	50,000	1,333,000	775,000
Sewer	1,114,034	350,000	950,000	400,000	1,025,000
Storm Drain	1,031,004	1,825,000	2,450,000	700,000	700,000
<b>TOTAL REVENUES</b>	<b>\$ 52,206,677</b>	<b>\$ 20,315,000</b>	<b>\$ 28,797,500</b>	<b>\$ 32,596,171</b>	<b>\$ 30,246,500</b>

\*Projects budgeted in prior years; remaining appropriations carried forward to fiscal year 2022.

American Fork City Adopted Annual Budget Fiscal Year 2021-2022  
Capital Projects Plan



# Capital Projects - Capital Equipment

## GOVERNMENTAL FUNDS

Department/Project	Funding 2021-22	Adopted 2021-22	Requested 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26
<b>Streets &amp; Public Works</b>						
Tow-behind air compressor	General Funds \$	-	\$ 24,000	-	\$ -	-
S4 10-wheeler	General Funds	-	220,000	-	-	-
Crack sealer	General Funds	-	75,000	-	-	-
Trackhoe (lease)	General Funds	23,000	160,000	-	-	-
Grader	General Funds	-	100,000	-	-	-
Chip box	General Funds	15,000	-	8,000	-	-
Chip roller	General Funds	-	10,000	-	-	-
Roller	General Funds	80,000	-	-	-	-
Sweeper	General Funds	-	-	-	240,000	-
Skid Steer	General Funds	-	-	-	46,400	-
Mini-X/Trailer/Compactor/Hammer	General Funds	-	84,000	84,000	-	-
Boom Truck	General Funds	-	-	-	-	14,700
<b>Total Streets &amp; Public Works</b>		<b>118,000</b>	<b>673,000</b>	<b>92,000</b>	<b>286,400</b>	<b>14,700</b>
<b>Cemetery</b>						
Mower Program	General Funds	14,115	-	-	-	-
Backhoe Lease (3 year 2018-2021)	General Funds	9,620	9,000	9,000	10,000	10,000
Mini X Lease (3 year 2018-2021)	General Funds	9,500	9,500	9,500	12,000	12,000
<b>Total Cemetery</b>		<b>33,235</b>	<b>18,500</b>	<b>18,500</b>	<b>22,000</b>	<b>22,000</b>
<b>Parks</b>						
Truck Mount Salter	General Funds	11,831	-	-	-	-
Mower Program	General Funds	40,294	25,294	25,294	25,294	25,294
SDI Sprayer	General Funds	-	-	-	-	-
Park Furnishings	General Funds	17,000	-	-	-	-
<b>Total Parks</b>		<b>69,125</b>	<b>25,294</b>	<b>25,294</b>	<b>25,294</b>	<b>25,294</b>

American Fork City Adopted Annual Budget Fiscal Year 2021-2022  
Capital Projects Plan



# Capital Projects - Capital Equipment

## GOVERNMENTAL FUNDS

Department/Project	Funding 2021-22	Adopted 2021-22	Requested 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26
<b>Recreation</b>						
Machine Pitch Machine	General Funds \$	-	\$ 5,000	-	\$	-
Soccer Goals for Goodsell Prop.	General Funds	-	8,000	-	-	-
<b>Total Recreation</b>		-	13,000	-	-	-
<b>Fitness Center</b>						
Cardio & Weight Equipment	General Funds	5,000	32,000	27,000	34,000	34,000
Gymnastics Spring Floor	General Funds	16,000	-	-	-	-
Display Monitors-in facility	General Funds	-	-	-	-	-
Pool Robot Cleaner	General Funds	-	-	-	-	-
Shade Structures for Pool Deck	General Funds	-	-	-	-	-
Update fire panel	General Funds	-	-	-	-	-
Black Tarp Replacement	General Funds	-	25,000	-	-	-
Leisure Pool Boiler Replacement	General Funds	-	45,000	-	-	-
Wibit System for Pool	General Funds	-	-	-	-	-
Pool Slide Replacement	General Funds	9,000	-	-	-	-
Revolving Door Replacement	General Funds	-	16,000	-	-	-
<b>Total Fitness Center</b>		30,000	118,000	27,000	34,000	34,000
<b>Fire</b>						
Technical Rescue Gear	General Funds	20,000	20,000	20,000	20,000	20,000
Thermal Imaging Cameras	General Funds	9,000	-	-	-	-
Forcible Entry Door Simulator	General Funds	10,000	-	-	-	-
SCBA air packs and bottles	General Funds	-	275,000	-	-	-
PPE washer for Station 51	General Funds	-	18,000	-	-	-
<b>Total Fire</b>		39,000	313,000	20,000	20,000	20,000

American Fork City Adopted Annual Budget Fiscal Year 2021-2022  
Capital Projects Plan



## Capital Projects - Capital Equipment

### GOVERNMENTAL FUNDS

Department/Project	Funding 2021-22	Adopted 2021-22	Requested 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26
<b>Police</b>						
Radio Replacement	\$	16,000	\$ 16,480	\$ 16,974	\$ 17,484	\$ 18,008
Dashcams		20,000	-	-	-	-
Equipment, Radios, Tasers		16,000	16,480	16,974	17,484	18,008
<b>Total Police</b>		52,000	32,960	33,948	34,968	36,016
<b>Other</b>						
Holiday Decorations		15,000	-	-	-	-
<b>Total Other</b>		15,000	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$	<b>356,360</b>	\$ <b>1,193,754</b>	\$ <b>216,742</b>	\$ <b>422,662</b>	\$ <b>152,010</b>

### ENTERPRISE FUNDS

Department/Project	Funding 2021-22	Adopted 2021-22	Requested 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26
<b>Public Works</b>						
Vac truck	\$	-	\$ 400,000	-	\$ -	-
Skid steer		-	-	-	-	-
Heater bed		-	-	-	-	-
Backhoe Lease		26,500	26,500	26,500	26,500	26,500
Mini-X		-	-	84,000	-	-
Hydro Excavator		-	-	-	480,000	-
Valve exercise machine		-	75,000	-	-	-
<b>Total Public Works</b>		26,500	501,500	110,500	506,500	26,500
<b>TOTAL EXPENDITURES</b>	-	\$ <b>26,500</b>	\$ <b>501,500</b>	\$ <b>110,500</b>	\$ <b>506,500</b>	\$ <b>26,500</b>
<b>TOTAL CITY-WIDE</b>	\$	<b>382,860</b>	\$ <b>1,695,254</b>	\$ <b>327,242</b>	\$ <b>929,162</b>	\$ <b>178,510</b>



# Capital Projects - Capital Equipment

**PROJECT FUNDING**

Description	Adopted 2021-22	Requested 2022-23	Requested 2023-24	Requested 2024-25	Requested 2025-26
General Funds	\$ 356,360	\$ 1,193,754	\$ 216,742	\$ 422,662	\$ 152,010
Culinary Water	26,500	101,500	110,500	506,500	26,500
Sewer	-	400,000	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 382,860</b>	<b>\$ 1,695,254</b>	<b>\$ 327,242</b>	<b>\$ 929,162</b>	<b>\$ 178,510</b>





## Capital Projects - Operating Budget Effects

### GOVERNMENTAL FUNDS

Department/Project	Funding Source	2021-22	2022-23	2023-24	2024-25	2025-26
<b>Streets &amp; Public Works</b>						
Traffic Signal-620 S 600 E*	General Fund	480	494	509	525	540
<b>Total Streets &amp; Public Works</b>		480	494	509	525	540
<b>Fitness Center</b>						
Architect (Expansion)	General Fund	-	-	-	-	40,000
<b>Total Fitness Center</b>		-	-	-	-	40,000
<b>Building &amp; Grounds</b>						
Courts Building	General Fund	-	50,000	51,500	53,045	54,636
Police Facility	General Fund	-	-	-	53,045	54,636
Fire-Station 52	General Fund	-	30,900	31,827	32,782	33,765
Fire-Station 53	General Fund	-	-	-	-	33,765
<b>Total Other</b>		-	80,900	83,327	138,872	176,802
<b>TOTAL EXPENDITURES</b>		<b>\$ 480</b>	<b>\$ 81,394</b>	<b>\$ 83,836</b>	<b>\$ 139,397</b>	<b>\$ 217,342</b>

### ENTERPRISE FUNDS

Department/Project	Funding Source	2021-22	2022-23	2023-24	2024-25	2025-26
<b>Culinary Water</b>						
AMI Metering	Culinary Water	90,000	92,700	95,481	98,345	101,296
<b>Total Culinary Water</b>		90,000	92,700	95,481	98,345	101,296
<b>Secondary Irrigation</b>						
AMI Metering	Secondary	72,900	75,087	77,340	79,660	82,050
<b>Total Secondary Irrigation</b>		72,900	75,087	77,340	79,660	82,050
<b>TOTAL EXPENSES</b>		<b>\$ 162,900</b>	<b>\$ 167,787</b>	<b>\$ 172,821</b>	<b>\$ 178,005</b>	<b>\$ 183,345</b>



## Capital Projects - Operating Budget Effects

### FLEET FUNDS

Department/Project	Funding Source	2021-22	Increase/(Decrease) in Operating Expenditures			
			2022-23	2023-24	2024-25	2025-26
Police Vehicles and Upfitting	General Fund	20,922	35,917	51,792	68,587	86,343
Fire Vehicles and Upfitting	General Fund	2,000	4,000	4,000	15,000	15,000
Building Maintenance Vehicles	General Fund	1,000	1,030	1,061	1,093	1,126
Building Inspection Vehicles	General Fund	3,600	5,508	7,473	9,497	11,582
Culinary Water Vehicles	Culinary Water	-	2,000	4,000	6,000	8,000
<b>Total Fleet Expenses</b>		<b>27,522</b>	<b>48,455</b>	<b>68,326</b>	<b>100,177</b>	<b>122,051</b>
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>27,522</b>	<b>\$ 48,455</b>	<b>\$ 68,326</b>	<b>\$ 100,177</b>	<b>\$ 122,051</b>
<b>TOTAL CITY-WIDE</b>	<b>\$</b>	<b>190,902</b>	<b>\$ 297,636</b>	<b>\$ 324,983</b>	<b>\$ 417,578</b>	<b>\$ 522,738</b>



# Appendix





# Glossary

**Accrual Basis of Accounting**—A method of accounting in which revenues and expenditures are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Ad Valoem Tax**—Taxes levied on both real and personal property according to the property’s valuation and the tax rate. Also known as property tax.

**Administrative Fees**—Fees allocated to special revenue and proprietary funds to cover support costs incurred by general fund divisions.

**Adopted Budget**—The annual budget approved by the City Council that establishes the legal authority for the expenditure of funds in the fiscal year.

**Allocation**—The assignment of one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other logical measures of use.

**Appropriation**—Legal authorization granted by the City Council to make expenditures and incur obligations for specific purposes.

**Assessed Valuation**—A valuation set upon real estate or other property by the Utah County Assessor as a basis for levying property taxes.

**Audit**—A review performed by an independent certified public accountant to form an opinion regarding the legitimacy of transactions and internal controls.

**Balanced Budget**—A budget in which current revenues equal current expenditures. The state or local government may set the legal requirements for a balanced budget.

**Basis of Budgeting**—The City’s budget is based on the modified accrual basis of accounting for its governmental and proprietary funds. (See modified accrual basis of accounting.)

**Bond**—A written promise to pay a specified sum of money, called the face value of principal, at a specified date or dates in the future, called maturity dates, together with periodic interest at a specified rate.

**Bond Proceeds**—Funds received from the sale or issuance of bonds.

**Bond Rating**—A methodology used to measure the fiscal health of the City. Generally, analyst firms such as Standard and Poor’s, Moody’s Investor Service, and Fitch Ratings provide bond ratings to municipalities. Bonds rated AAA/Aaa are judged to be the best quality and carry the smallest degree of risk and, together with AA/Aa bonds, comprise high grade bonds. Ratings including “++” or “1” designate the strongest bonds in the rating category. Generally, highly rated bonds result in lower interest rates.

**Bond Refinancing**—The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

**Bond Refunding**—The redemption of a bond with proceeds received from issuing lower-cost debt obligations.

**Budget**—A financial plan consisting of an estimate of proposed expenditures and their purposes for a given period and the proposed means of financing them.





## Glossary

**Budgetary Control**—The control of management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

**Building Authority Bonds**—Bonds secured by specified asset(s).

**CAFR**—See Comprehensive Annual Financial Report.

**Call Date**—Date on which a bond can be redeemed before maturity. Earliest date on which bonds can either be paid off or refinanced.

**Capital Assets**—Assets of significant value and having a useful life of several years.

**Capital Carryovers**—Any unspent appropriation for capital projects that are authorized by the City Council to be reappropriated in the following year.

**Capital Equipment**—Equipment with an expected life of more than one year, such as automobiles, computers, and furniture.

**Capital Improvement Program**—An annual, updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.), with estimated costs, sources of funding, and timing of work over a period of time.

**Capital Outlay**—Expenditures which result in the acquisition of capital assets.

**Capital Project**—Projects involving the purchase or construction of capital assets.

**CDBG**—See Community Development Block Grant.

**Certified Tax Rate**—The tax rate that would generate the same amount of revenue as the previous year plus any new growth.

**CIP**—See Capital Improvement Program.

**Community Development Block Grant (CDBG)**—The Housing and Community Development act of 1974 provides funds to cities and counties to develop urban communities and expand economic opportunities principally for low- and moderate-income persons.

**Comprehensive Annual Financial Report (CAFR)**—The audited annual report of the City's financial condition at the conclusion of the fiscal year.

**Consolidated Budget**—City budget that includes all funds—Governmental and proprietary.

**Consumer Price Index (CPI)**—A statistical description of price levels provided by the United States Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

**Contingency**—An appropriation of funds to cover unforeseen expenditures which may occur during the budget year.

**CPI**—See Consumer Price Index.

**Debt Service**—The payment of principal, interest, and service charges (trustee fees) related to long-term debt.

**Debt Service Fund**—A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit**—An excess of expenditures or expenses over revenues.



## Glossary

**Department**—A major administrative division of the City that indicates overall management responsibility for an operation or group or related operations within a functional area.

**Depreciation**—Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

**Designated Fund Balance**—The portion of a fund balance that has been set aside for a specific purpose by the City Council.

**Division**—A subsection within a department that provides specific services.

**Encumbrances**—Obligations or commitments in the form of purchase orders or contracts, the expenditure/expense of which has not yet occurred.

**Enterprise Fund**—A fund established to account for operations that are financed and operated in a manner similar to private business enterprises—the services are predominantly self-supported by user charges. Examples are water and sanitation.

**Expenditure**—The actual spending of governmental funds set aside by appropriation.

**Expense**—The actual spending of proprietary funds set aside by an appropriation.

**Fiscal Year**—The twelve-month period of time to which a budget applies. American Fork City's fiscal year is July 1 through June 30.

**Franchise Tax**—A tax levied at the state level against businesses and partnerships chartered within the state. American Fork charges a 6% franchise tax for electrical and natural gas utilities.

**FTE**—See Full Time Equivalent.

**Full-Time Equivalent**—The hourly equivalent of a full-time employee. An FTE can be made up either one full-time employee or two or more part-time employees whose total hours equal 2,080 per year (2,766 for firefighters).

**Fund**—A fiscal or accounting entity with a self-balancing set of accounts established for the purpose of carrying out specific activities in accordance with clearly defined restrictions and/or limitations.

**Fund Balance**—The difference between a fund's assets and its liabilities.

**Funding Source**—Source of money pledged to pay principal and interest.

**GAAP**—See Generally Accepted Accounting Principles.

**GASB**—See Governmental Accounting Standards Board.

**General Fund**—The primary fund of the City used to account for all financial resources except those identified for special purposes or required to be accounted for in another fund.

**Generally Accepted Accounting Principles (GAAP)**—Uniform minimum standards for financial accounting and reporting.

**Governmental Accounting Standards Board (GASB)**—The group that develops standardized reporting for governmental entities.

**General Obligation bonds**—Bonds used for various purposes and repaid by the regular revenue raising powers of the City.

**Grant**—Contributions, gifts, or assets from another government entity to be used or expended for a specific purpose, activity, or facility.



# Glossary

**Haircut Provision**—Utah code related to redevelopment areas that allows portions of tax increment to be allocated and spent toward recreational purposes.

**Impact Fees**—Fees used to offset the additional burden on City infrastructure caused by new development within the City. The fees are collected and accounted for separately to be used for projects relating to the impact of the additional development.

**Infrastructure**—Facilities or assets on which the continuance and growth of a community depend, such as streets, waterlines, etc.

**Interfund Transfers**—Monies transferred from one fund to another to either finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

**Intergovernmental Revenue**—Money collected by one level of government and distributed to another level of government.

**Long-Term Debt**—Debt with a maturity of more than one year after the date of issuance.

**Maturity**—The date on which the principal or stated values of investments or debt obligations are due and may be reclaimed.

**Merit/Wage Compression Increase**—Typically government employers recognize performance and increased experience with annual merit increases. Unlike most other government employers, however, American Fork has an open range rather than a step plan. In a step plan, the annual percentage is preset. In an open range it is not. During an economic downturn, employees may not receive merit wage increases, leading to issues with where employees are in their range relative to years of experience and other employees doing the same

job function. Compression increases are sometimes needed to adjust individual employees within their range.

**Modified Accrual Basis of Accounting**—A method of accounting in which revenues are recognized in the period in which they become available and measurable and expenditures are recognized at a time a liability is incurred.

**Motor Vehicle Fee**—Fee imposed on passenger cars, light trucks, sport utility vehicles, vans, motorcycles, and recreational vehicles and due at time of registration.

**Operating Expenditures**—The cost for materials and equipment required for a department to perform its functions.

**Operating Revenues**—Funds received by the City as income to pay for ongoing operations.

**Ordinance**—A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless preempted by a higher form of law. An ordinance has a higher legal standing than a resolution.

**Property Tax**—An ad valorem (according to value) tax based on the fair market value of real property (land and buildings) and personal property (business equipment). Fair market value is determined by Utah County as of January 1 of each year.

**RDA**—See Redevelopment Agency.

**Redevelopment Agency**—A separate entity established to revitalize blighted and economically depressed areas of a community and to promote economic growth.



## Glossary

**Reserve**—A portion of a fund balance which has been legally segregated for a specific use and is, therefore, not available for further appropriation or expenditure.

**Resolution**—A special order of the City Council that requires less legal formality and has a lower legal standing than an ordinance.

**Revenues**—Sources of income such as taxes used to finance the operation of government.

**Revenue Bonds**—Payable from specified revenues such as sales tax or user fees.

**Sales Tax**—Tax imposed on taxable sales on all final goods. American Fork receives part of the 6.85% sales tax charged in American Fork City.

**Special Assessment**—A tax on property owners who receive a benefit not received by all other taxpayers.

**Special Improvement District**—An area of the City where the property owners come together and vote on incurring the costs of making special improvements to the area (such as putting in custom streetlights). A special improvement district is created and a bond is issued to pay for the project. Then the property owners within the district pay a special assessment in addition to their taxes in order to repay the bond.

**Special Revenue Fund**—Fund used to account for specific revenue sources that are legally restricted to be spent for specified purposes. Examples are fitness center and redevelopment agencies.

**Tax Base**—The total taxable value of property within the local government's legal boundaries.

**Tax Increment**—Property tax that is collected as a result of increased valuation within an RDA area.

**Tax Rate**—The amount of tax levied for each \$100 of assessed valuation.

**Taxable Value**—The assessed value of property less exemptions.

**Taxes**—Compulsory charges levied by a government for the purpose of financing services for the common benefit of the people.

**Transfers**—Legally authorized intra-city transfers of appropriations from one City fund to another City fund. Revenues and expenditures are accounted for in both funds.

**Truth in Taxation**—Legal requirement for Utah cities to hold public hearings in the event the City chooses to adopt a tax rate higher than the certified tax rate.

**Undesignated Fund Balance**—A portion of a fund balance that has not been designated or reserved for any specific use.

**User Fees**—The payment of a fee for direct receipt of a public service by the party benefitting from the service.